



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ ಎ Part - IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ೨೦, ಡಿಸೆಂಬರ್, ೨೦೨೩ (ಮಾರ್ಗಶಿರ, ೨೯, ಶಕವರ್ಷ, ೧೯೪೫) BENGALURU, WEDNESDAY, 20, DECEMBER, 2023 (MARGASHIRA, 29, SHAKAVARSHA, 1945)	ನಂ. ೫೭೯ No. 579
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Government of Karnataka

No. TD 91 TDO 2019

Karnataka Government Secretariat
M.S. Building,
Bengaluru, Date: 19.12.2023

NOTIFICATION

Whereas, the draft of the Karnataka State Road Safety Authority Rules, 2023 was published as required by section 39 of the Karnataka State Road Safety Authority Act, 2017 (Karnataka Act No.45 of 2017) in Notification No. TD 91 TDO 2019, Dated: 14.09.2023 in Part IV A vide No. 427 of Karnataka Gazette Extraordinary, Dated: 14.09.2023 inviting objection or suggestions from persons likely to be affected within thirty days from the date of its publication in the Official Gazette.

Whereas, the said Gazette was made available to public on 14.09.2023.

And whereas the objection or suggestion received in this behalf have been verified by the State Government.

Now, therefore in exercise the powers conferred by the section 39 of the Karnataka State Road Safety Authority Act, 2017 (Karnataka Act No.45 of 2017) the Government of Karnataka hereby makes the following rules, namely:

RULES

1. Title and commencement: (1) These rules may be called the Karnataka State Road Safety Authority Rules, 2023.

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(2) They shall come into force from the date of their final publication in the Official Gazette.

2. Definitions:(1)In these rules, unless the context otherwise requires,-

- (a) **“Act”** means the Karnataka State Road Safety Authority Act, 2017 (Act 45 of 2017);
- (b) **“Cess”** means the Cess levied and collected under sub-section (1) of section 13;
- (c) **“Consolidated Fund”** means the fund as prescribed under Article 266 of the Constitution of India;
- (d) **“Financial Statements”** means the annual accounting reports prepared under the fund based double entry accrual accounting system, in accordance with these rules;
- (e) **“Form”** means a form appended to these rules;
- (f) **“Income and Expenditure Account”** means the financial statement showing all items of income and expenditure extracted from ledger balances, showing the excess of income over expenses (or vice-versa) for an accounting period;
- (g) **“Liability”** means the items for which the Authority is responsible to pay or repay and include loans, deposits and cesses collected on behalf of the Government and kept in the accounts pending payment and all dues payable by the Authority;
- (h) **“Payments”** means amounts actually paid and accounted during the year;
- (i) **“Receipts”** means amounts actually received and accounted during the year;
- (j) **“Receipts and Payments Account”** means the financial statement summarising the cash and bank balances, cash inflow (actual receipts) and cash outflow (actual payments) during an accounting period;
- (k) **“Reserve Fund”** means the fund as prescribed in Government Order Number: FD 132 EXP-11/2020, dated: 27th October 2020;
- (l) **“Revenue Expenditure (or Expense)”** means expenses incurred or liabilities created in exchange of a service or benefit that has been availed or derived. But does not include expenditure that result in

construction or acquisition of fixed assets or additions thereto or that result in extension of life of fixed assets. Revenue expenditure also includes decrease in economic benefit during the accounting period in the form of outflows or depletions of assets;

- (m) **“Revenue Payment”** means a payment in discharge of revenue expenditure and is, therefore, a payment other than a capital payment or an extra-ordinary payment;
- (n) **“Revenue Receipt”** means a receipt other than a capital receipt or extra-ordinary receipt;
- (o) **“Section”** means a section of the Act; and
- (p) **“Tax”** means motor vehicles tax levied under the provisions of the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957).

(2) All other words and expressions used herein and not defined, but defined in the Act, shall have the same meaning as respectively assigned to them in the Act.

3. Powers and Functions of Authority.- The Authority shall exercise and perform the following powers and functions in addition to the functions specified in Section 6 of the Act, namely;-

- (i) to frame regulations for conduct of business by the Authority and District Road Safety Committees;
- (ii) to review and regulate the issues raised in the report of the District Road Safety Committees and provide guidance and directions in this behalf;
- (iii) to involve stakeholder agencies or body corporates or Non-Government Organisations or Non-profit Institutions or any other agencies as prescribed by the Authority from time to time for improvement in road safety related activities and its management;
- (iv) to promote Good Samaritans, good practices in road safety and traffic management, and co-ordination with international organizations;
- (v) to incentivize the district committees based on their performance in road safety measures;
- (vi) to provide funding for stake holder departments upon evaluation of project proposals, intended goals and to audit the ongoing project at regular intervals;
- (vii) to monitor the quality of works or projects executed through stake holder departments and to collect a detailed report comprising of

objectives achieved, works carried out and its measurable impact along with fund utilization certificate within sixty days from the date of completion of the project. In case of long duration projects or interventions, regular updates shall be provided by the respective stake holding department from time to time and in the format and guidelines as specified by the Authority under the provisions of the Act and rules made there under;

- (viii) to improve enforcement related activities on road safety; and
- (ix) to formulate any other guidelines for effective implementation of the Act.

4. Powers and Functions of District Road Safety Committee.- In order to comply with the provisions under sub-section (3) and (4) of section 215 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988) the District Road Safety Committee shall undertake to implement all functions relating to implementation of these rules as specified from time to time at the district level. It shall also perform following functions namely:-

- (a) periodic review of the road accidents in the district.
- (b) monitor the implementation of Karnataka State Road Safety Authority Rules and the targets set under it.
- (c) implementation of directions of the SCCoRS, Government of India and the State Government as may be issued from time to time on matters of road safety.
- (d) implementation of decisions of the Authority in the district.
- (e) track and update regularly the Authority on details of Road crashes that took place in the district, which shall include:
 - (i) details of the vehicle
 - (ii) cause of crash
 - (iii) details of spot investigation, evidence if any
 - (iv) details of offenders (if any)
 - (v) details of Victim/s and victim's latest condition
 - (vi) types of injury caused
 - (vii) FIR registered if any.
- (f) publish road accident data on monthly basis on public domain on:
 - (i) The district website portal (to be widely publicized)
 - (ii) The MoRTH Portal:
<http://morthroadsafety.nic.in/edisha/index.aspx>
- (g) develop a district road safety plan.
- (h) ensure forensic crash investigation under section 135 of the Motor Vehicles Act, 1988 for all mass fatality crashes in the district.
- (i) ensure optimal placements of ambulances to help improve response time and handover time to hospitals.
- (j) ensure adequate availability of different ambulance types as per historic caseload in the district.

- (k) prepare an Emergency Medical Plan for mass fatality accidents in the district.
- (l) ensure linkage between hospitals and ambulances through setting up a prior notification system. Ensure linkages between hospitals to find out the availability of beds in case of emergency.
- (m) act as the nodal body for placing, requirement/s, and disbursal of road safety funds and interact with the Authority as and when required.
- (n) provide regular inputs to the Authority and recommend road safety measures especially with regard to identification of major accident-prone areas/ Black spots etc. and also in parts regarding the importance of 4Es viz Engineering, Education, Enforcement and Emergency.
- (o) promote Good Samaritans to assist the road accident victims.

5. The manner of collection and remittance of cess, fees, and fines to the Fund under sub-section (3) of section 13, clause (e) of sub-section (1) of section 12, sub-section (3) and (4) of section 12, section 18, 19, 28 and 29 of the Act.-

- (i) One time Cess collected by the Registering Authority in the state at the time of the registration of every motor vehicle in addition to the motor vehicles tax, at the rate specified in the notification issued by the State Government for different class of motor vehicles under sub section (1) of Section 13 of the Act from time to time;
- (ii) The fee amount collected by issue of Driving License and Registration Certificate smart cards under section 12 (e) of the Act;
- (iii) The fine amount equal to 50% of compounding fee collected in the previous year under section 200 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988) under section 12 (3);
- (iv) Costs recovered under section 18 and 19 by the Authority;
- (v) The compounding fee collected by competent courts under Sections 28 and 29 of the Act; and
- (vi) Such other sources of funding as may be notified by the Government under Section 12 (4) shall be remitted to the fund account or to the consolidated fund as per rule 7 or as directed by the State Government by making entry in register maintained in this regard as per Karnataka finance code.

(2) The amount of Cess fees and fines collected on each day be brought to account, and all money received should be remitted in full without undue delay as per Article 4 of KFC to the consolidated fund and to be transferred to Reserve fund or prescribed account there after as per the directions of the State Government issued from time to time.

6. Collection of fees, fines and penalties.- (1) Authorities competent to collect the fees under Motor Vehicle Act, 1988 (Central Act 59 of 1988) may do so in the following manner; namely:-

- (a) Fees, under rule 32 and rule 81 of the Central Motor Vehicle Rules, 1989 collected by the licensing/ Registering Authority while issuing Driving License and vehicle registration certificate in the form of smart card shall be remitted to the Revenue Receipt Head 0041-00-800-03, the balance amount of collection after deduction of service fee of the vendor, at the rates prescribed by the Government from time to time.
- (b) Fines and penalties collected by the officers of the Transport Department for traffic offences, under section 200 of the Central Act 59 of 1988, shall be remitted to the Head of Account 0041-00-800-0-01.
- (c) Fines and penalties collected by the officers of the Police Department for traffic offences, under Section 200 of the Central Act 59 of 1988, shall be remitted to the Head of Account 0055-00-103-0-04
- (d) Further, the following revenues of the Authority authorised for collection under the Act shall be remitted to the Heads of Account notified by the Finance Department, namely:-
 - (i) fines collected by the competent courts under Sections 28 and 29;
 - (ii) compounding fee collected by the officers or authorities specified for compounding offences under section 30 the Act;
 - (iii) costs recovered by the competent Authority under section 18 of the Act; and
 - (iv) costs recovered by the competent Authority under section 19 of the Act.

(2) The State Government shall release amount equal to the amount so remitted as grants to the Fund of the Authority.

7. Vesting and administration of the Fund.- (1) The Fund shall vest in and be administered by the Authority.

(2) The Authority shall have the power to administer the Fund or Funds.

(3) The Fund or Funds shall be utilized exclusively for the purposes prescribed in rule 9.

(4) All administrative expenses of the Authority including the salary and allowances of the staff and other employees shall be met out of the Fund of the Authority.

(5) The Authority shall be responsible for coordinating the transfer of the Government receipts to the Reserve Fund and the book adjustment to be made

annually by the Accountant General (A&E) as per the procedure laid down in Rule 7.

(6) The Authority shall be responsible for maintenance of proper Accounts of the transactions of the Fund and render accurately and all such accounts and returns relating to them as may be required by the Accountant General.

(7) The Authority shall ensure that their accounts are audited every year promptly as required under section 27 of the Act and shall submit audited accounts to the State Government to cause it to be laid before the State Legislature.

(8) The Authority shall take such corrective steps as may be ordered by the Government on the basis of the Audit Report.

8. Utilization of the Fund.- (1) The Fund shall be utilized by following the budgetary process for all or any of the purposes specified in section 15 of the Act.

(2) The Authority shall ensure that all the purposes for which the Fund is utilized shall be able to contribute commensurately for reducing road accidents in the State.

(3) The Authority shall plan the application of their fund keeping in view the objectives of establishing it and shall ensure that the fund shall not be solely dependent on the budgetary allocations which may vary according to the financial constraints of the Government. The application of fund shall be objective driven and not budget driven.

(4) The Authority shall follow medium term fiscal planning and zero-based budgeting, keeping in view its objectives, achievements, constraints and corrective steps necessitated in achieving the expected outcomes.

(5) The Authority shall ensure that the funds are being utilized as per the Government Orders, Guidelines and notifications issued by the State Government from time to time.

9. Drawing of Bills from Treasury.- The Road Safety Commissioner shall draw bills from treasury after the competent authority effectuates the following role mappings in Khajane-2, namely:-

- (a) the Transport Department in Government shall be the Admin Department for the purpose of release of grant under the Head of Account 2041-00-102-0-03 in accordance with the delegation of powers envisaged in the orders of the Finance Department;
- (b) the Road Safety Commissioner shall be the Chief Controlling Officer for incurring expenditure of the Authority;

- (c) the Additional Commissioner shall be the Controlling Officer and the Countersigning Officer for incurring expenditure of the Authority; and
- (d) the Finance Officer of the Authority shall be the Drawing and Disbursing Officer who shall vest with the power of approving and signing bills. The specimen signatures of the maker, checker, approver and the two messengers shall be registered in the treasury. The maker, checker and the approver shall use the respective Digital Signature Certificates in treasury operations.

10. Sanction of expenditure.- The Commissioner and the Additional Commissioner shall adhere to the procedure laid down in Articles 302, 303, 304 and 305 of the Karnataka Financial Code in the matters of sanctions to expenditure.

11. Control of expenditure.- The drawal of bills on treasury by the Drawing and Disbursing Officer shall be subject to the control of the Chief Controlling Officer and the Controlling Officer in the manner prescribed in Article 346 and other provisions of the Karnataka Financial Code and rule 22 and other provisions of the Manual of Contingent Expenditure.

12. Duties and responsibilities of the Drawing and Disbursing Officer.- The Drawing and Disbursing Officer shall be responsible for discharging the duties prescribed for the Drawing and Disbursing Officer under Article 346 and other provisions of the Karnataka Financial Code in the matters of drawing and disbursement of monies from the treasury.

13. Opening of Bank Account.- (1) Personal Deposits Account or Bank Account shall be opened and operated by the authority with the express sanction of the Transport Department. Opening of new bank accounts shall be permitted by the Secretary to Government, Transport Department only after ascertaining that the existing system of fund disbursal is inadequate to meeting specific requirements of the authority.

(2) Opening of new bank accounts with the purpose of diverting and parking funds, to avail loans and to avoid lapsing of funds, shall be strictly with prior sanction of the Secretary to Government, Transport Department.

(3) Only Sweep-in-Sweep-out deposit accounts must be considered for operation of funds of the authority in banks. For opening of all other kinds of bank accounts (Savings or Current Account, etc.,) further sanction of the Transport Department in the form of a Government Order is mandatory.

NOTE: If the scheme or project guidelines require maintaining funds in accounts other than sweep-in-sweep-out deposit accounts, then the Government may permit the same by issuing a Government Order.

(4) While opening a bank account, the bank paying the best interest rates shall be selected by the Authority. Quotations for the same must be called from all eligible banks which meet the following criteria, namely:-

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- (a) the bank must be a Public Sector Bank or Nationalised Bank. However, when an organisation requires a specific banking solution for its operational convenience and the Public Sector Banks are unable to provide such service, Nationalised Bank may be considered for opening of bank account, if it provides some banking or transactional solution of value to the organisation. All such cases shall require approval from the Transport Department with the concurrence obtained from the Finance Department;
 - (b) net worth of the bank, which shall not be less than the limits decided by the Finance Department;
 - (c) net Non-Performing Assets (NPA), shall not be more than the limits decided by the Finance Department;
 - (d) financial status of the bank for the preceding two consecutive years shall be good;
 - (e) the Authority shall be confident that the bank shall ensure safety and security of its money and data; and
 - (f) the Authority shall be able to effectively monitor its deposits in bank through online access, core banking and E- banking which shall be include alerts, e-transfers and MIS reporting on real time basis.

(5) The sanction order for opening the bank account must include details such as purpose of opening the account, name of the scheme, type of account with justification, operational guidelines like authorized signatories, etc.

(6) In addition to the above guidelines, the Authority shall adhere to the guidelines issued by Finance Department from time to time.

14. Management of Bank Accounts.- (1) The Commissioner and Additional Commissioner shall conduct the bank transactions in a way to safeguard the interests of the Authority.

(2) The Finance Officer shall enter all monetary transactions in the cashbook as soon as they occur and all the cashbook entries shall be attested by the Additional Commissioner.

(3) The Commissioner and Additional Commissioner shall make transfer of money from bank accounts through the electronic mode (Bar coded RTGS, NEFT, IMPS, etc.) or through Account Payee Cheques issued only in exceptional cases and all cheque payments made shall be recorded in cashbook with due reason for such payments.

(4) All Electronic fund transfer requests/Cheques shall be jointly signed by the Commissioner and Additional Commissioner.

(5) The Commissioner shall strictly refrain from drawing money from bank on Self Cheques and transfer of scheme funds to personal accounts of any of the officers of the authority.

(6) The Drawing and Disbursing Officer, the Controlling Officer and the Commissioner shall provide details of official e-mail IDs and registered mobile phone numbers to the banks to activate alert services (SMS, e-mail, etc.) about

high value payments /investments and drawals on cheques. In such cases, the banks shall provide sufficient time to the concerned officer to stop payment if the alerted transaction is suspected by him as fraudulent.

(7) The Drawing and Disbursing Officer must reconcile on monthly basis the bank accounts after obtaining Monthly Balance Confirmation Certificate along with statement of transaction for each account, from the bank.

(8) The Drawing and Disbursing Officer shall submit a copy of the bank reconciliation statement to the Additional Commissioner and Commissioner with the certificate that the accounts are reconciled with the bank statements. This exercise must be completed by the Drawing and Disbursing Officer before the 10th day of the ensuing month.

(9) The Drawing and Disbursing Officer shall submit a list of high value payments/investments made in a month to the Commissioner, before the 10th day of the ensuing month. The ceiling for what constitutes high value may be fixed by the Commissioner.

NOTE: Investment of surplus funds held by the Authority are governed by the guidelines issued by the Government vide its Circular No. FD 38 TAR 2018, Bangalore dated 27.08.2018.

(10) The Internal Financial Adviser (IFA) of the Transport Department shall ensure that all bank accounts being operated by the Authority are compliant with the aforesaid guidelines. The Internal Financial Adviser shall also ensure that:

- (a) all existing bank accounts in the name of the Authority are notified annually as required under rule 18 (1); and
- (b) a copy of such notification is sent to the Principal Director, the Karnataka State Audit and Accounts Department, Director, Department of Treasuries and the statutory auditor.

(11) In addition to the above, the following guidelines shall govern the operation of funds that are released by the Government to bank accounts of the Authority, for implementation of specific schemes, namely:-

- (a) if the scheme guidelines provide for operation of fund in bank, the Authority shall enter into an MoU with the selected bank as per the standard format of the MoU given in ANNEXURE C to GO No. FD 5 TAR 2017 dated:30.1.2017;
- (b) reconciliation of office accounts with bank statements shall be done by the Finance Officer of the Authority on a monthly basis, which shall be ensured by the Additional Commissioner;
- (c) the Additional Commissioner shall watch the progress of scheme expenditure in accordance with the procedure laid down in Article 346 of the Karnataka Financial Code;
- (d) the Government may release funds to bank account of the Authority based on utilisation certificates furnished by the Authority for the previous installment of grant released to bank accounts. Utilisation certificate shall be supported by the bank statements;

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- (e) The Stake Holding Departments shall submit individual utilization certificates (UCs) to the Authority in the format given in ANNEXURE D to GO No. FD 5 TAR 2017 dated:30.1.2017. The utilisation certificates shall have annexures with details such as purpose of release, works sanctioned and executed, amount spent, cheque number with date, closing balances duly reconciled with books of accounts maintained, etc;
 - (f) the Authority shall ensure the correctness of the information provided in the utilization certificates furnished by the Stake Holding Departments;
 - (g) the Finance Officer shall consolidate, in case of funds disbursed to more than one Drawing and Disbursing Officer, all the individual utilization certificates and send a consolidated utilization certificate to the Internal Financial Adviser of the Transport Department along with Grant-in-Aid bills for release of subsequent instalment of grant;
 - (h) the Authority shall maintain scheme-wise cashbooks and accounts, in case of operation of bank accounts with funds of more than one scheme to avoid mixing up of funds;
 - (i) the Authority shall prohibit strictly, diversion of scheme funds and shall deal violations in this matter with stringent actions.
 - (j) the Authority may utilize unspent funds of schemes and the interest amount accumulated on such funds for implementation of the schemes as per the guidelines issued, in this regard, by the funding agencies;
 - (k) the Authority shall utilize the funds released by the government or other funding agencies expeditiously for the execution of schemes/programmes/works and shall not invest in Fixed Deposits or other risky instruments; and
 - (l) the Authority shall close the bank accounts opened for a specific scheme, as soon as the scheme is closed.

15. Disclosure of Bank Accounts.- In order to ensure transparency and accountability in financial reporting and for effective audit thereafter, it is mandatory for the Authority to disclose the following information for the previous financial year before the 31st Day of July of the ensuing year, namely:-

- (i) the Finance Officer shall certify the number and details of bank accounts, operated by the Authority, in the Annual accounts/Annual reports attest a disclosure certificate in the format of disclosure given in ANNEXURE E to GO No. FD 5 TAR 2017 dated:30.1.2017;
- (ii) the annual audit reports issued by the Statutory Auditor must include the list of all bank accounts operated by the Authority;
- (iii) the Transport Department shall, notify through a Government Order, all bank accounts both old and new, that are being operated by the Authority and the Stake Holding Departments of the Authority, by 31st day of July every year. The notification shall also include the closing balance details of the notified accounts as on 31st day of March;

(iv) the Authority shall include the list of bank accounts as an agenda item for information in its monthly/annual meetings; and

(v) the Authority shall indicate the bank balances of schemes being operated in bank accounts by them in Monthly Programme Implementation Calendar report.

NOTE: The detailed roles and responsibilities pertaining to the various stakeholders with regard to the above tasks shall be as specified by the Finance Department from time to time.

16. Maintenance of Books of Account.- (1) The books of account, forms and registers shall be maintained both in Kannada and English, in the Accounts Forms as provided in Schedule-III, however, the figures may be in the Arabic numerals.

(2) The pages of books of account, registers and all receipts, shall be serially numbered. All records shall be affixed with the authority seal. The number of pages of each book or register shall be certified in writing before its use, after actual verification on the first page, by the Commissioner or other official duly authorised by him.

(3) Separate books of account of bank transactions shall be maintained for each Funding authority/agency in the following manner, namely:-

(a) all vouchers shall be prepared separately for each Stake Holding Department; and

(b) separate bank accounts shall be maintained for each funding authority/agency and remittances and payments pertaining to a bank account shall be made into or from that bank account only.

(4) The Financial Statements shall have information on the performance, and financial position in respect of each Funding authority/agency, and also of the authority as a whole.

17. Books of Account.- (1) The Authority shall maintain its books of account in respect of each bank account, separately for each financial year.

(2) The Authority shall maintain the following books of account; namely:-

- (i) Cash Book;
- (ii) Bank Book;
- (iii) Journal Book; and
- (iv) General Ledger and Sub-ledger.

18. Cash Book.- (1) The Cash Book is a book of original entry for all cash receipts (including cash withdrawals from treasury or bank) and cash disbursements or remittances of the Authority. It also records cheques and other

instruments of money value received in the Authority and remitted to treasury or bank account. It shall be maintained by the Finance Officer in Form-I.

(2) The cash book shall be closed daily, the totals at the end of the day arrived at and the closing balance worked out.

(3) The cashier shall maintain a Register of Cash drawn and disbursed in Form-II, for all cash drawn and disbursed. Based on said register, the Finance Officer shall prepare a payment voucher, and enter it on the credit side of the Cash Book.

(4) The Finance Officer shall examine the entries and the closing balance in the cash book and affix his signature in token of such examination. The Finance Officer shall also verify cash balance on hand with the cashier with the cash book balance at least once a week, and shall record a certificate to that effect in the cash book.

19. Bank Book.- (1) The bank book is a book of original entry for recording transactions pertaining to bank accounts of the Authority. It shall be maintained by the Finance Officer in Form-III with a series of folio reserved for each bank account and designated as 'Bank Book of _____ Bank, Account No. ____'. The bank book shall record all amounts deposited into or withdrawn or paid from each such treasury or bank account.

(2) In the bank book, the Finance Officer shall arrive at daily totals and the closing balance for the day worked out to ascertain the balance in bank.

(3) The Finance Officer shall reconcile the actual balance in the bank with the bank book balance at the end of every month, and shall prepare a bank reconciliation statement.

20. Journal Book.- (1) All entries which do not involve cash or bank are recorded in the journal book, identifying appropriate account heads to be debited and credited.

(2) The Finance Officer shall maintain journal book in Form-IV.

21. General Ledger.- (1) The General ledger is a book of account in which each account head is separately maintained with debit and credit aspects to determine the closing balance in respect of that account head. The cash book and bank book are in effect, the ledgers of the cash and bank account heads and these accounts are not included in the ledger.

(2) The Finance Officer shall maintain the General Ledger in Form-V, with separate folios for each head of account which has an opening balance or transaction entry.

(3) At the end of every day the transactions recorded in the cash book, bank book and journal book shall be posted to the appropriate account heads in the ledger.

22. Sub-ledger.- (1) Sub-ledger is a group of subsidiary accounts, the sum of the balances of which is equal to the balance of control account created in the general ledger. Sub-ledger may be maintained for any account in the General Ledger identified as a control account, for detailed information, for example, contractors, suppliers etc. The Finance Officer shall maintain the Sub-ledger in the same form as the General Ledger.

(2) The Finance Officer shall maintain Classified Register of Receipts and Payments in Form-VI, to classify receipts and payments under relevant budget heads for the purpose of budgetary control. He shall also prepare a monthly classified abstract of receipts and payments in Form-VII in which he shall summarise the receipts and payments during the month under the relevant budget heads.

23. Vouchers.- (1) A voucher is a standardised form for recording the debit and credit aspects of every financial transaction in the books of account.

(2) A receipt voucher in Form-VIII in respect of all transactions involving receipt of cash or cheque or direct credit in bank or treasury.

(3) A payment voucher in Form-IX in respect of all transactions involving payment by cash or cheque or any other instrument, or direct debit by bank or treasury.

(4) A contra voucher in Form-X in respect of all transactions between cash and bank accounts only.

(5) A journal voucher in Form-XI shall be prepared in respect of transactions which do not involve cash or bank accounts.

(6) All vouchers shall be prepared by or under the supervision of the Finance Officer and shall be enclosed with all supporting documents which form the basis of authorization for the transaction.

24. Numbering of Voucher.- (1) Vouchers shall be numbered for each voucher category separately and shall be distinctly coded for separate funds. The voucher numbering shall begin afresh in every financial year.

(2) In order to maintain the number series of vouchers, a running serial number list shall be maintained for each voucher type, for each fund, for each year, in a 'Voucher Number Register' in as Form-XII. The vouchers shall be numbered as per the voucher number register prescribed, category wise like a receipt voucher, payment voucher, contra voucher and journal voucher.

25. Corrections of accounts.- (1) Any correction in an entry passed in the books of account shall be authorised by the Commissioner or by an officer duly authorised by him and effected only through another rectification entry.

(2) Any correction or alteration in the forms or registers shall be made in red ink (a single line being drawn through the original entry to be corrected) and attested by the dated initials of the head of office or the authorised officer. All corrections and alterations in bills and vouchers shall be similarly attested by the Officer drawing the bill or person preferring the claim, while those in the pay orders shall be similarly attested by the Officer signing them. No erasures shall be made and no document with an erasure shall be accepted.

(3) No correction or alteration in figures in the receipts shall be made. Whenever errors occur in writing up of receipts, copies of all such receipts shall be cancelled and preserved.

26. All monies to be brought to account.- (1) All money transactions to which any member, officer or employee of the Authority in his official capacity is a party shall without any reservation be brought to account. All moneys received shall be remitted in a Government treasury or a nationalised bank account or, with prior permission of the Authority, in a scheduled bank's account to the credit of the Authority duly adhering to the guidelines issued in this regard by the Government vide GO No. FD 5 TAR 2017 dated:30.1.2017.

(2) The Commissioner or any person authorised by the Authority in this behalf, shall draw any money required for disbursement from the banks by cheques. No moneys received on behalf of the Authority shall be utilised for its expenditure directly without first being brought into account and remitted into the treasury or banks and, adhering to the conditions laid down in Article 4-a of the Karnataka Financial Code.

27. Responsibilities for handling of cash and maintenance of accounts to be kept distinct.- The cashier shall be responsible for collection and payments of cash on behalf of the Authority and the Finance Officer shall be responsible for maintenance of account of cash transactions. The term “Cash” carries the same meaning given in Note-1 to Article 330 of the Karnataka Financial Code and all the transactions related to cash shall be maintained in accordance with the procedure laid down in Note-2, Note-3, Note-4 and Note-5 to Article 330 of the Karnataka Financial Code.

28. Issue of receipts for monies received.- (1) All monies received in the Office or received by any of the field staff authorised in this behalf shall without exception be acknowledged by a receipt in triplicate in Form-XIII or in any other form specifically provided for in these rules.

(2) The receipts shall be pre-numbered and written up by using double sided carbon paper.

(3) The original receipt shall be given to the payer and duplicate handed over to the concerned department for updation of records or processing. The triplicate shall be maintained in the receipt book and used to write collection register by the person who collects the money.

(4) No duplicate or copy of a receipt shall be issued on the ground that the original has been lost. If any necessity arises for such a document, a certificate may be given that on a specified day a certain sum on certain account was received from a certain person.

29. Receipt of Authority dues by cheques.- (1) Crossed cheques on local banks or demand drafts may be accepted in payments of Authority dues or in settlement of other transactions with the Authority. On receipt of cross cheque or demand draft, a receipt in Form-XIII shall be issued, specifically indicating there in, that the amount is “subject to realisation”.

(2) The Authority shall maintain a Register of Cheques received in Form-XIV in respect of all cheques or demand drafts and bank instruments received.

30. Accounting of collections.- The amount collected during the day shall be accounted based on the summary statements, through a receipt voucher as follows:

-
- (a) In respect of cash receipts, by debit in cash book and credit to respective heads of account;
 - (b) In respect of cheque receipts, by debit to cheques in hand and credit to respective heads of account; and
 - (c) In respect of direct bank or treasury receipts, by debit to the bank or treasury account and credit to respective heads of account.

31. Custody of Money.- The cash balance of the Authority shall be deposited in a strong cash chest at the end of each day. The cash chest shall be secured by two locks of different patterns. The key of one lock shall be in the custody of the Commissioner and the key of the other lock shall be in the possession of the Cashier. The Commissioner may delegate this function to the Finance Officer.

32. Remittance of cash and cheques.- (1) Every day morning the cashier shall first remit the amount held by him at the close of the previous day into the treasury or bank concerned. In case of unusually large collection in a day, the Finance Officer shall make special arrangement for its deposit into the bank on the same day or make special arrangement for security at the Authority Office.

(2) For remittance into the treasury or bank, the Cashier shall fill up the necessary challan or pay-in-slip prescribed by the treasury or the bank and shall remit the amount to the treasury or bank duly obtaining the acknowledgement of the concerned treasury officer or bank cashier in the counterfoil. He shall then paste the counterfoil in a separate remittance book according to a running serial number. Remittance book shall be in the custody of the Cashier.

(3) It shall be the duty of the Finance Officer to verify the remittance book on a weekly basis.

(4) It shall be the responsibility of the Finance Officer to get bank statements collected on a weekly basis and confirm that remittances have been fully credited into the bank account. Any discrepancy in remittances shall be reported immediately to the Commissioner.

(5) Remittances to Bank shall be recorded in cash book and bank book through a contra voucher, based on the pay-in-slip or bank challan received.

33. Misappropriation of Authority monies etc.- Whenever a misappropriation of Authority monies, stores or any property is discovered, an enquiry shall at once be instituted by the Commissioner and the fact of the misappropriation shall immediately be reported by him to the Authority. When the

matter has been fully enquired into, the Commissioner shall submit to the Authority a complete report showing the total sum of money misappropriated, the method in which misappropriation was effected and steps taken to recover the monies, cost of stores or property and punish the offenders.

34. Authority Dues to be recovered expeditiously.- The Authority shall maintain a Register of Civil Suits in Form-XV and also a Register of Decrees in Form-XVI for watching the civil proceedings in courts relating to execution of decrees obtained for the recovery of amounts due arising under sections 18, 19, 28, 29 and 30 of the Act. Decrees, as soon as they are passed, shall be entered in the latter register with all particulars. The Commissioner shall review the registers every month and initial them in token of his inspection, to ensure that appropriate action is taken for the recovery of dues.

35. Charge of expenditure.- No expenditure shall be finally charged against the Authority Fund and no adjustment shall be made without the charge being accepted by the Authority:

36. Accrual of expenditure.- (1) Every claim against the Authority fund, shall after examination with reference to work order or supply order or indent shall be accepted, if it is in order and accrued through a journal voucher.

(2) In respect of bills pertaining to establishment expenses and procurement of goods and or services, in the latter cases supported by work order or supply order, the accrual shall be done on the event of approval of the bill.

(3) Other revenue expenditures may be accounted on payment and the out-standings accrued at the end of every half year.

37. Claims against Authority Fund.- (1) Every person having any claim against the Authority Fund shall present a bill at the Authority Office. Wherever possible, such bill shall be in the form provided for the purpose and the claimant shall date and sign the same and stamp it when necessary.

(2) Where a claimant presents a bill in the form different from the form provided for the purpose, a separate bill in the proper form shall be prepared by the Officer or staff incurring the expenditure and the claimant's bill or invoice shall be attached thereto as a supporting document.

(3) All bills presented for a claim against the Authority except a paid bill pertaining to permanent advance shall be received in the sections concerned and entered in a Register of bills received in the Office sections in Form-XVII.

(4) The Office sections concerned to each of the Stake Holding Departments shall examine the bills and if the claims are in order and supported by sanction of the competent authority, such bills shall be sent to the accounts section along with duly prepared Payment Order in Form-XVIII. Necessary certificates prescribed shall be recorded on the Payment Order and the Bills by the Officer or Staff in charge of the office section before sending the bills to the accounts section. All details of the bills, admissibility, deductions and other details shall also be noted in the note sheet of the file.

(5) The Officer and/or staff preparing and forwarding the payment order shall be personally responsible to ensure that the bill is complete and affords sufficient information as to the nature of expenditure.

(6) After causing entry of the bills in the Register of bills received maintained by the accounts section in Form-XIX, the Finance officer shall scrutinise the bills with reference to admissibility, sanction and availability of budget provision to meet the bills in question. If the bills satisfy all the conditions, he shall submit the bills to the Commissioner, with due noting in the note sheet along with the payment order, for approval. Where any deficiencies are noticed in the bills, the Finance Officer shall return such bills to the office section concerned indicating the deficiencies and requiring rectification of the deficiencies before resubmission of the bills for payment.

(7) When the bills are approved for payment by the Commissioner, he shall make an order of approval at the foot of the payment order and also in the note sheet of the file and send the bill and payment order along with the file immediately to the Finance Officer for payment.

(8) The Finance Officer shall prepare a journal voucher in case of accruable expenditure. He shall prepare a payment voucher for both accruable and non-accruable expenditure at the time of making payment. He shall also prepare a cheque for the amount payable as per the bill and payment order and submit them to the Commissioner or to the officer authorised by him, for signature.

(9) On receipt of the cheque duly signed, the Finance Officer shall issue it to the concerned party after obtaining the signature in the payment voucher or shall immediately remit it to the bank account of the concerned party.

(10) When the bills include recoveries or adjustments of claims due to the Authority, the payment order and recordings in the note sheet of the file shall indicate the gross amount of the claim, amount recovered or adjusted and the net amount payable to the claimant. The Finance Officer shall pass necessary journal vouchers for recovery or adjustment made in the bills, and ensure that cheque is issued for the net amount only.

(11) After payment, both the bill and the concerned invoice shall be endorsed with the words 'paid and cancelled'. The Finance Officer shall record the payment details on the face of the bill, invoice and on the note sheet of the file. He shall return the file along with an endorsement, 'paid and cancelled' on the bill and invoice to the concerned Section. The Finance Officer shall retain the 'payment order' as support for the journal and/or payment voucher.

38. Settlement of claims.- All liabilities incurred shall be discharged with the least possible delay. Belated claims shall be paid only with the sanction of the Authority by explaining the delay.

39. Payments from Authority Funds.- All payments from the Authority Funds shall be made by cheques signed jointly by the Commissioner and Additional Commissioner:

Provided that, the payments less than rupees five hundred may be made in cash.

40. Requirement of signature.- (1) No money shall be paid on a bill or a claim signed with rubber or facsimile stamp. When the acquittance on a voucher is given by a mark or seal or thumb impression, it shall be attested by some known person. Signatures obtained in languages other than Kannada or English shall always be transliterated.

(2) Bills affixed with the facsimile signature of the Authorised Officer or bills in generally prescribed and accepted format including electronic format, presented by the following departments and institutions may be accepted for payment, if otherwise in order;

- (a) bills pertaining to telecommunication or leased lines or internet connectivity received from the service provider;
- (b) electricity bills of electricity supply companies or such organizations which supply electricity in that area; and
- (c) all taxes, water and electricity charges.

41. Cash Payment out of Permanent Advance.- If the bill or invoice is to be paid in cash, out of the permanent advance, the Officer holding permanent advance shall pay the amount, and after payment in cash, stamp the voucher and the bill or invoice with the words "Paid in cash" in conspicuous type. Sanctioning the grant of permanent advance, its holding and maintenance shall be in accordance with the procedure laid down in the Manual of Contingent Expenditure, 1958.

42. Cheque Payments.- If the amount is payable by cheque, the bill and the invoice shall be stamped 'paid by cheque No....' in conspicuous type and the cheque shall be written up by the Finance Officer.

43. Control over Cheque Books.- (1) Cheque books shall always be kept under lock and key in the personal custody of the Commissioner who, when relieved, shall take a receipt for the number of cheques made over to the relieving Officer. A specimen signature of the relieving officer shall, at the same time, be forwarded to the banks concerned, under the signature of the Officer relieved.

(2) When the Officer receives a new cheque book from the bank, he shall count the cheque leaves contained therein and shall record on the back of the cheque book a certificate that "this cheque book contains ____ leaves".

(3) The Commissioner shall verify the unused cheques on a daily basis, and satisfy himself that all unused cheques are in the book and that none has been surreptitiously extracted.

44. Issue of cheques.- (1) The cheque book in use may be made over to the Finance Officer for writing cheques.

(2) No cheque shall ordinarily be signed unless required for immediate delivery to the person to whom the money is to be paid. No signed cheques shall be retained in the office except under exceptional circumstances which shall, in each case, be recorded.

(3) Every cheque shall be drawn in English or Kannada and shall be in favour of the person to whom the money is to be actually paid or in favour of the bank account which the person to whom it has to be paid has declared for receiving the payment. The stamp 'Account Payee' shall be invariably affixed on these cheques.

(4) The amount of every cheque drawn shall be written in words as well as in figures both on the cheque itself and on the counterfoil or record slip or transaction sheet available in the cheque book and initialed by the person who signs the cheque.

(5) When a cheque is being prepared for signature, the amount which is the next higher number of rupees than the sum for which the cheque is drawn, shall, as a safeguard, be written in red ink across it and its counterfoil as follows:

'Under Rupees.....'

45. Payments to be covered by receipts.- Every payment made, either in cash or in cheque, shall be covered by a payment receipt, stamped, if necessary, and signed by the person to whom the money is due.

46. Payment Voucher to bear acknowledgments of payees.- (1) Every payment voucher shall bear or have attached to it an acknowledgment of the payment, signed by the person for whom or on whose behalf the claim is put forth. No payment shall be made in the absence of the necessary acknowledgment.

(2) If a payment voucher be lost, a certificate of payment prepared in manuscript and signed by the Disbursing Officer and endorsed, by the superior Officer shall be placed on record. Full particulars of all claims shall be set forth.

(3) Payments to illiterate persons shall be certified by the Disbursing Officer and the thumb impression of those persons shall be obtained against their names on the vouchers concerned.

(4) The details of cheque number and date shall be noted in the payment voucher by the Finance Officer.

47. Accounting of payments.- The entry for payments shall be made by credit to the cash or bank account and:

- (a) in case a liability was earlier taken for the amount of the bill, by debit to the same liability account; and
- (b) in case, no liability was taken, by debit to the appropriate expenditure or payment account head.

48. Dates to be noted in acknowledgments.- Dates of payment shall invariably be noted by the payees in their acknowledgments.

49. Cancellation of cheques.- (1) When a signed cheque is cancelled, it shall be stamped "cancelled" by the Finance Officer. The fact of cancellation shall be noted in red ink over the initials of the drawer of the cheque upon the counterfoil or record slip or transaction sheet available in the cheque book and also across the order of payment which has been endorsed on the Payment Voucher.

(2) If a cheque is cancelled before the entry is made in the Bank Book, the cheque number and the words "cancelled" shall be noted in the bank book. However, if the entry for cheque has already been recorded in the Bank book, the entry should be reversed.

(3) Cancelled cheques shall be retained with their counterfoils for the purpose of audit.

50. Lost cheques.- If a cheque is lost before payment, a fresh cheque can be issued to the party on obtaining a certificate from the Bank that it has not been paid in the form given below,-

CERTIFICATE

Certified that Cheque No..... dated..... for Rs..... reported (by the disbursing Officer) to have been drawn on this treasury or bank in favour of..... has not been paid and will not be paid if presented hereafter.

Dated.....

Bank.

51. Stale cheques.- If a cheque is not encashed within the period of its currency, the entry for the cheque shall be reversed by preparing a receipt voucher, and crediting the account which was originally debited. A fresh cheque shall be issued, only after return of stale cheque with a cross-reference made to the stale cheque in the payment voucher.

52. Grants and Contributions.- (1) Specific grants and contributions received shall be treated as a liability until utilised for the purpose specified. The Authority shall treat the General grants as income.

(2) The Authority shall maintain a Grant Register in Form-XX in respect of specific grants, to record receipts and utilization of grants.

(3) Immediately on its utilization in accordance with the conditions of grant, the portion spent on capital works shall be transferred to “deferred income”, and after capitalisation of Capital Work in Progress shall be allocated to income over the period in proportion in which depreciation is charged on those assets.

(4) In case any part of a specific grant is allowed to be used for revenue expense and is so used, a corresponding amount shall be immediately transferred to income from the specific grant (liability) account.

(5) In case of a capital project involving Authority fund, grant and loan, the grant portion shall be accounted as in sub rule (3). The loan portion shall be treated as ‘liability’ for being cleared in due course.

(6) Local contribution (financial assistance by institutions and other individuals) shall be treated as “contribution by others”. On its utilisation for capital expenditure, the accounting shall be in the same manner as specified in sub rule (3) above.

53. Works Executed through the Public Works Department or other Government Agencies.- Where works are executed through the Public Works Department or other Government Agencies, they may consist of either (a) Deposit works or (b) Delegated Loan Works.

(a) Deposit Works: In respect of deposit works carried out by the Public Works Department or any other Government Agency on behalf of the Authority, the following accounting procedure shall be observed:—

- (i) the gross estimated expenditure of the work shall be paid to the Public Works Department or concerned Government Agency in either one lump-sum or in such instalments as agreed. The amounts paid shall be treated as advance to the Public Works Department or the concerned Government Agency. The Public Works Department or the concerned Government Agency shall send to the Authority every month, a statement showing the outlay incurred during each month and up-to-date outlay on the works concerned. On receipt of said statement, the amount shown as spent during the month shall be adjusted against the advance

paid earlier and also accounted in the 'Capital Works in Progress';

- (ii) after completion of the deposit works, the statement of the deposit work shall be sent by the Public Works Department or the concerned Government Agency to the Authority. On receipt of such statement the expenditure under 'Capital Works in Progress' pertaining to that work shall be capitalized; and
- (iii) the unspent balances of completed works shall be refunded to the Authority by the Public Works Department or concerned Government Agency, which shall be adjusted against the un-cleared advance.

(b) Delegated Loan Works: (1) When loans are raised by any other agency including Government Agency on behalf of the Authority for capital works, the works are called as 'delegated loan works'.

(2) The following procedure shall be observed in respect of delegated loan works; namely:-

- (i) the Authority shall enter into a legally valid agreement enabling the agency to raise loan on its behalf and undertake to repay the principal and interest as per the terms and conditions of the loan and the said agreement;
- (ii) once the agency raises the loan, it shall send an advice indicating the loan raised, date of loan, period of repayment, rate of interest and terms and conditions of the loan in Form-XXI;
- (iii) on receipt of such advice, the Authority shall make necessary entries in the books of account. It shall also record it in the Register of Loans and Register of Advances.
- (iv) the agency shall send a monthly statement of outlay incurred during each month showing the progress on the works concerned in Form-XXII. On receipt of monthly statement, the amount shown as spent during

the month shall be adjusted by passing necessary entries; and

- (v) on receipt of completion report the Capital Work in Progress shall be capitalised.

Note.- The delegated loan works shall be shown separately in the Budget estimate of the Authority.

54. Deposits.- (1) A Register of deposits shall be maintained in Form-XXIII for all deposits received or recovered. Separate sets of pages may, if necessary, be set apart for each of the following classes of deposits, namely:-

- (i) Deposits by tenants or lessees;
- (ii) Deposits by suppliers, contractors' security deposit and retention money recovered out of running bills; and
- (iii) Other deposits.

(2) Wherever bank guarantees are furnished by suppliers or contractors either in lieu of earnest money deposit or security deposit, or for any other purpose as per the terms of procurement order, the details of the bank guarantee shall be entered in the Register of Bank Guarantees in Form-XXIV by the Accounts Section, which shall ensure that the bank guarantees shall be kept in force during the term specified in the procurement order by renewing them as and when they expire. The original bank guarantees shall be kept under the safe custody of the Finance Officer or such other officer or staff that the Commissioner may authorise.

- (3) (i) When Earnest Money Deposit by intending bidders at an auction is received; it shall be entered in the Register of Miscellaneous Sales or auction maintained in Form-XXV. After the auction is over, the earnest money deposit shall be returned to unsuccessful bidders with an acknowledgement in the register (Form-XXVI). For the earnest money deposit of the successful bidder, a receipt shall be issued and accounted as deposit. If for any reason, earnest money deposit of any unsuccessful bidder is not refunded on the day of the auction, it shall be brought to account in the same manner as for the successful bidder and a refund made subsequently.

- (ii) Deposits received that are not refundable or are by practice not claimed back shall be treated as income for the year in which it is collected.
- (iii) Non-refundable premium received at the time of auction of shops etc. shall be treated as income by allocating equally over the period for which shops have been let out.

55. Refund of Deposits.- Refund of deposits shall be made by preparing a Deposit Refund or Adjustment Advice in Form-XXVI and it shall be passed for payment only when the Commissioner has satisfied himself by a reference to the Register of deposits and the Finance Officer has certified that the deposit is actually outstanding, in token of which he shall set his initials in the register against the entry.

56. Lapse of deposits.- Deposits remaining unclaimed for three consecutive financial years after their refunds have fallen due, shall be lapsed. An advice in Form-XXVI shall be prepared by the concerned department and, after obtaining approval from the Commissioner, it shall be sent to Accounts Section for passing necessary entries in the books of account and the deposit register.

57. Register of securities.- The Authority shall maintain a separate Register of securities in Form-XXVII of all securities furnished by contractors, Authority employees, etc., otherwise than in cash, viz. Deposit in Savings Bank, National Savings Certificates, Authority Bonds, etc., pledged in favour of the Authority.

58. Loans.- (1) All loans received by the Authority shall be recorded each on a page in a Register of Loans in Form-XXVIII, Each instalment of loan as it is taken shall be recorded therein, and particulars of repayment and interest shall also be recorded in appropriate columns till the loan is fully repaid.

(2) Sinking fund for repayment of loans— Where a loan is raised in the open market and is repayable by means of a sinking fund, a separate register shall be maintained in Form-XXIX. Payments shall be made into the sinking fund, as per the terms of the loan or as decided by the Authority, and the balance shall be invested in public securities. Sinking fund balance shall be maintained in a separate bank account.

59. Appropriation of loans, contributions and other funds.- (1)
Loans, contributions and other funds for specific purpose shall be kept in separate bank accounts. Without the previous sanction of Government, no portion of such

funds shall be appropriated even temporarily, for any purpose other than that for which they have been raised.

(2) The Authority having an earmarked fund for a specific purpose shall maintain a Register of Earmarked Funds in Form-XXX, to ensure that the fund is utilised for the purpose for which it is created.

(3) On utilisation for capital expenditure, an amount equivalent to the amount of expenditure incurred shall be transferred from Earmarked Fund to Earmarked Fund (Utilised) account.

60. Advances.- (1) An account of advances shall be maintained in a Register of Advances in Form-XXXI for advances other than permanent advances are made and the transactions shall be recorded in this register and the recoveries shall be monitored. The Register of Advances shall be reconciled with corresponding ledger accounts on monthly basis. When an advance is recovered in cash or adjusted by deduction from bill, the amount shall be noted against the original advance in the column for the month in which the recovery or adjustment is made. The monthly columns for recoveries shall be totalled at the end of the month and the total agreed with the corresponding credit under advances in the ledger. The register shall be balanced at the end of the year and details of outstanding balances carried forward to the next year.

(2) Advances shall be made in accordance with relevant rules. They shall be recovered or adjusted, as per the conditions of the advance, unless the authority sanctioning the advance orders otherwise.

61. Bank Reconciliation Statement.- The bank books shall be closed daily. The entries in the book shall be compared, item-wise, with the entries in the treasury or bank statement. The closing balance, according to the bank books shall be reconciled with the closing balance of the treasury or bank statement on monthly basis.

62. Period end procedures.- (1) The period end procedure prescribed in this rule shall be carried out by the Commissioner or an Officer authorized by him in this behalf.

(2) The following procedures shall be carried out daily, namely:-

- (i) closing of Cash Book and Bank Book;
- (ii) physical verification of cash balance with the Cash Book; and

- (iii) checking ledger accounts with the books of original entries, i.e., Cash Book, Bank Book and Journal Book;

(3) The following procedures shall be carried out at the end of every month; namely:-

- (i) recording of expenditures incurred against permanent advance;
- (ii) payment of pension contribution and leave salary contribution in respect of employees on deputation;
- (iii) compilation of details of stock used during the month, for recording the consumption of stores;
- (iv) recording transfer entry pertaining to Welfare Funds
- (v) closing of ledger accounts;
- (vi) payment of Government dues (cesses, tax deducted at source, royalty and loan etc., with reference to the concerned registers);
- (vii) reconciliation of classified register of receipts and payments with total receipts and payments as per monthly receipts and payments account;
- (viii) reconciliation of sub-ledgers or registers with the corresponding account in the General Ledger;
- (ix) reconciliation of utilisation of Earmarked Funds and Earmarked Fund (Utilised) account;
- (x) reconciliation of transfer of specific grants used for revenue expenditure to income with expenditure incurred; and
- (xi) reconciliation of utilisation of specific grants for capital expenditure with transfers to deferred income.

(4) The following procedures shall be carried out at the end of every half year; namely:-

- (i) reconciliation of deposits, advances, receivables and incomes with subsidiary records and registers;
- (ii) accrual of interest on borrowings;
- (iii) recording of provision for bills remaining unpaid;
- (iv) accrual of interest on advances and investments;
- (v) reconciliation of Capital Work in Progress account with records and registers;
- (vi) provision of depreciation for half year; and

- (vii) transfer from deferred income to income in proportion to depreciation of assets constructed or acquired out of specific grants or contributions.

(5) The following procedures shall be carried out at the end of every financial year; namely:-

- (i) physical verification and reconciliation of stores;
- (ii) physical verification of fixed assets;
- (iii) confirmation of all categories of advances;
- (iv) confirmation from Government and Government agencies on outstanding loans;
- (v) provision for depreciation on various types of assets in accordance with the policies in this regard;
- (vi) provision for amounts receivable, in accordance with the provisioning norms in this regard; and
- (vii) annual closing of revenue accounts in ledger, by transfer to Income and Expenditure Account.

63. Monthly trial balance.- (1) A monthly trial balance in Form-XXXIII shall be prepared for each fund separately by the Finance Officer by extracting all ledger balances under various Account Codes and certified by the Commissioner, before 20th day of the succeeding month.

(2) The Monthly receipts and payments account and trial balance shall be sent to the Auditor by the 30th day of the succeeding month.

64. Annual Financial Statements.- (1) The Commissioner shall cause to be prepared financial statements for each year, within two months from the end of the financial year,

(2) The Financial Statements shall comprise of,-

- (a) Receipts and Payments Account for the year (Form-XXXII);
- (b) Balance Sheet as on 31st March of the year (Form-XXXIV);
- (c) Income and Expenditure Account for the year (Form-XXXV);
- (d) Significant accounting policies followed in presentation of the financial statements; and
- (e) Notes to Accounts which shall disclose Contingent Liabilities, and such other information as may be useful in understanding the financial statements clearly.

(3) Comparative amounts shall be entered on the financial statements for the preceding financial year except, in the case of the first year to which these rules apply.

(4) The Commissioner shall, after preparing the Financial Statements, submit them to the auditor, within two months from the end of the financial year.

(5) The financial statement audit shall be completed within four months from the end of the financial year. The audited Financial Statements shall be placed before the Authority for adoption.

(6) The Authority shall adopt the audited Financial Statements within five months from the end of the financial year.

65. The staff of the Authority.- (1) The number of posts, the designation of the posts, the method of appointment of the officers and staff of the Authority shall be as specified in Schedule-I and any additional requirement of staff or officers shall be as approved by the State Government from time to time:

Provided that, any notification issued or appointment or deputation made by the Government before commencement of these rules, so far as it is not inconsistent with the rules deemed to have been issued or made under these rules.

Provided further that, where any post is not able to fill by direct recruitment or promotion or deputation such posts may be filled on contract basis for a temporary period.

(2) The conditions of service shall be in accordance with the various service rules applicable to the State Government employees as specified in Schedule-II:

Provided that, the provisions of the Karnataka Civil Services (Classification, Control and Appeal) Rules, 1957 shall mutatis and mutandis apply to the employees of the authority with modifications specified in schedule-II.

(3) The Rules and Orders regarding reservation in appointments as issued by the Government from time to time shall be followed by the authority.

66. The Reports and Returns to be furnished by the District Road Safety Committee.- (1) The Reports and Returns to be furnished by the District Road Safety Committee shall contain,-

(a) the description of all the activities of the District Road Safety Committee for the immediate preceding year;

(b) the annual accounts for the immediate preceding year; and

(c) the action plan for the next year

(2) The Report shall be submitted to the Karnataka State Road Safety Authority before the 1st day of May of each year.

(3) The District Road Safety Committee shall prepare its Annual Report as provided in section 25 of the Act.

(4) In addition to the above the Karnataka State Road Safety Authority may be entrusted with any additional assignments in this behalf.

67. Preparation of Annual Report.- (1) The Annual Report of the Karnataka State Road Safety Authority shall be in the form specified in Schedule-IV with,-

(a) the description of all the activities of the Karnataka State Road Safety Authority for the immediate preceding year;

(b) the annual accounts for the immediate preceding year; and

(c) the action plan for the next year

(2) The Annual Report shall be submitted to the Government before 5th May of every year.

(3) The Karnataka State Road Safety Authority shall prepare its annual report as provided under section 26 of the Act.

68. Allowances for members.- (1) The sitting fee or Travelling Allowance or Daily Allowance to be paid to the non-official members for attending meetings of the Karnataka State Road Safety Council shall be as per the provisions of payment of Travelling Allowance (to Non-Official Members of Committees, Commissions or other Bodies) the Karnataka Civil Service Rules, 2015.

69. Medium Term Fiscal Plan.- (1) The Authority shall prepare medium-term fiscal plan based on the physical target it shall achieve in respect of reduction in fatal road accidents.

(2) All the Stake Holding Departments designated for implementation of the road safety programmes shall formulate all such programmes which would effectively contribute for reduction of fatal road accidents and submit the same to the Authority before such date prescribed by the Authority.

(3) The Commissioner shall compile all the programmes with their physical and financial targets submitted by all the Stake Holding Departments into Medium-Term Fiscal Plan of the Authority and shall submit it before the Authority before such date prescribed by the Authority, for approval.

(4) The Commissioner shall adhere to the physical and financial targets, indicated in the Medium-Term Fiscal Plan approved by the Authority, while preparing the annual budget of the Authority.

(5) The Authority will be competent to revise periodically the Medium-Term Fiscal Plan to make the Road Safety Programmes effective in achieving the targets fixed by the Authority in respect of reduction in fatal road accidents.

70. Presentation of Budget.- (1) The Commissioner shall prepare annual estimate of the anticipated receipts and payments of the Authority during the next financial year, in Budget Summary Statement in Form-XXXVII and place it for approval, before the Authority in the meeting to be held before the commencement of the Government Budget Calendar.

(2) The Budget Summary Statement shall be accompanied by subsidiary statements detailed below: -

- (a) Estimate of Revenue Receipts in Form-XXXVIII;
- (b) Estimate of Revenue Payments in Form-XXXIX;
- (c) Estimate of Capital Receipts in Form-XL;
- (d) Estimate of Capital Payments in Form-XLI;
- (e) Estimate of Extra-ordinary Receipts in Form-XLII; and
- (f) Estimate of Extra-ordinary Payments in Form-XLIII.

(3) The Forms of Budget Statements used in preparation of Annual Budget of the Authority shall be as provided in Schedule III appended to these rules.

71. Manner of preparing Budget Estimate.- In addition to the requirements specified in Section 15 of the Act, the Commissioner shall prepare the Budget Estimate in the following manner, —

- (i) The Budget Estimate shall be prepared for what is expected to be received or paid during the year and not for demands or liabilities likely to fall due within the year;
- (ii) All existing liabilities which are expected to be paid during the year for which the Budget is being prepared, shall be ascertained and provided for;
- (iii) Gross receipts and gross payments shall be entered for each account head in the Budget;

-
- (iv) The figures mentioned in the Budget shall be based on detailed working sheets showing the basis of arriving at various figures in the Budget Statements;
 - (v) The principal explanations required shall be in connection with the differences between the estimates proposed for the ensuing year and the current year. The explanation shall be short and consistent with the subject-matter;
 - (vi) If there are any abnormal receipts or payments that are likely to be very different from the average trends, they must be explained fully in explanatory notes to the Budget; and
 - (vii) While preparing the Budget Estimate, the Commissioner shall ensure that its normal expenditure is well within its normal receipts and shall show separately all special items of receipts and expenditure. Any increase of expenditure shall be carefully considered with reference to resources, to avoid excess over normal resources.

72. Commitment for Expenditure.- No expenditure shall be committed by issue of sanction order or work order unless sufficient budget provision is available for such expenditure.

73. Supplementary Estimates or Re-appropriation of Budget.- (1) For incurring additional expenditure not provided in the sanctioned budget, the Commissioner shall seek Additional Grants through Supplementary Estimates or Re-appropriation of budget from the Authority and only after sufficient budget provision has been made, he shall issue the sanction order or work order. Any proposal for Additional Grants or Re-Appropriation of budget shall be submitted in Form-XLIV, for approval by the Authority.

(2) The Authority shall not give the sanction for additional grants unless there is sufficient savings shown under other budget heads or unless additional revenue measures are shown to cover the additional budget sought.

(3) Additional grants sanctioned as per sub rule (1) or (2) above along with probable revision in the estimates of receipts and payments shall be placed before the Authority for consideration of revised estimates adhering to the date stipulated by the Finance Department in the Calendar for Regulating Budget Activities of the current financial year for readjusting the Budget to reflect the most likely scenario

of receipts and payments. Such revised estimate shall also be included in the Budget Estimate to be placed before the authority in accordance with the procedure laid down in sub rule (1).

74. Submission of Budget Estimates to Finance Department.- The Commissioner shall submit the Budget Estimates as approved by the Authority under rule 71 and the Supplementary Estimates as approved by the authority under rule 74(1) to the Finance Department within such date stipulated by the latter.

76. Appeals.- (1) Any person aggrieved by an order passed by the Karnataka State Road Safety Authority or District Road Safety Committee may within thirty days from the date of receipt of such order, appeal to the Karnataka State Transport Appellate Tribunal constituted by the State Government under section 32 of the Act.

(2) The memorandum of appeal shall be filed in triplicate in Form-XXXVI setting forth concisely the grounds of objections and shall be accompanied by a certified copy of the order appealed against and along with fee of rupees five hundred:

Provided that, the memorandum of appeal shall not relate more than one order or be signed by more than one party.

(3) The authority which passed the order appealed against, shall, on application by the appellant, give a certified copy of the order or any other relevant document on payment of fee of rupees Fifty with additional fees of rupees two per page.

By order and in the name of the
Governor of Karnataka

(PUSHPA V.S.)
Under Secretary to Government,
Department of Transport

SCHEDULE-I
[See rule 65(1)]

Sl. No.	Category of posts	No. of posts	Method of Recruitment	Minimum Qualification
(1)	(2)	(3)	(4)	(5)
1.	Commissioner (1,44,200-2,18,200)	01	By posting of the Commissioner for Transport and Road Safety from transport Department	--
2.	Additional Commissioner (90,500-1,23,300)	01	By deputation of Additional Commissioner for Transport from the Transport Department (sanctioned)	--
3.	Executive Engineer (67,550-1,04,600)	01	By deputation of Executive Engineer from Public Works Department (Sanctioned) for maximum period of three years.	--
4.	Finance Officer (52,650-97,100)	01	By deputation of Deputy Controller from the State Audit and Accounts Department (Sanctioned) for maximum period of three years.	--
5.	Deputy Superintendent of Police (52,650-97,100)	01	By deputation of Deputy Superintendent of Police from Police Department (Sanctioned) for maximum period of three years.	--
6.	Deputy Director Health (52,650-97,100)	01	By deputation of District Health Officer or Deputy Director from Health and Family Welfare Department (Sanctioned) for maximum period of three years.	--
7.	Education Officer (52,650-97,100)	01	By deputation of Block Education Officer from the Department of School Education and Literacy (sanctioned) for a maximum period of three years.	--

8.	Planning Officer (52,650-97,100)	01	By deputation of an Officer in the equivalent cadre from the Planning, Programme Monitoring and Statistics Department (sanctioned) for a maximum period of three years.	--
9.	Superintendent (37,900-70,850)	01	By Promotion from the cadre of First Division Assistant / Stenographer on the basis of combined seniority: Provided that if no suitable officials are available by promotion, then by deputation of an official in the equivalent cadre from the Transport Department.	For Promotion: Must have put in a service of not less than five years in the cadres specified in column (4)
10.	First Division Assistant (27,650-52,650)	02	By Promotion from the cadre of Second Division Assistant: Provided that if no suitable officials are available by promotion, then by direct recruitment.	For Promotion: Must have put in a service of not less than five years in the cadre of Second Division Assistant. For Direct Recruitment:- Must be a holder of Bachelor Degree from an University established by Law.
11.	Stenographer (27,650-52,650)	05	By direct recruitment in accordance with the Karnataka Civil Services (Recruitment of Stenographer and Data Entry Assistants) Rules, 1983.	In accordance with the Karnataka Civil Services (Recruitment of Stenographer and Data Entry Assistant) Rules, 1983.
12.	Second Division Assistant (21,400-42,000)	02	By direct recruitment	Must have passed pre-university Examination or equivalent qualification

13.	Drivers (21,400-42,000)	07	By direct recruitment	Must have passed SSLC with Kannada subject and must have current LMV Driving License from the concerned authority
14.	Group – D (17,000-28,950)	05	By direct recruitment	Must have passed SSLC Examination or equivalent examination with Kannada subject

SCHEDULE – II**[See rule 65(2)]**

Sl No	Category of Post	Appointing Authority	Disciplinary Authority	Penalty	Appellate Authority
(1)	(2)	(3)	(4)	(5)	(6)
1	Commissioner (Ex-officio Post)	State Government	State Government	As prescribed under All India Service Rules	State Government
2	Additional Commissioner (already sanctioned post)	State Government Represented by Additional Chief Secretary/Principal Secretary to Government, Transport Department	Additional Chief Secretary/Principal Secretary to Government, Transport department	As prescribed under rule 8 of Karnataka Civil Services (Classification Control and Appeal) Rules, 1957;	State Government
3	Finance Officer (sanctioned post)	State Government Represented by Additional Chief Secretary/Principal Secretary to Government, Finance Department	Additional Chief Secretary /Principal Secretary to Government, Finance department	As prescribed under Rule 8 of KCS (CC and A) Rules, 1957;	State Government
4	Executive Engineer (sanctioned post)	State Government Represented by Additional Chief Secretary/Principal Secretary to Government, Public Works Department	Additional Chief Secretary /Principal Secretary to Government, Public Works department	As prescribed under Rule 8 of KCS (CC and A) Rules, 1957;	State Government

5	Deputy Superintendent of Police (sanctioned post)	State Government Represented by Additional Chief Secretary/Principal Secretary to Government, Home Department	Additional Chief Secretary /Principal Secretary to Government, Home department	As prescribed under Rule 8 of KCS (CC and A) Rules, 1957;	State Government
6	Deputy Director - Health (sanctioned post)	State Government Represented by Additional Chief Secretary/Principal Secretary to Government, Health and Family Welfare Department	Additional Chief Secretary /Principal Secretary to Government, Health and Family Welfare department	As prescribed under Rule 8 of KCS (CC and A) Rules, 1957;	State Government
7	Education Officer (sanctioned post)	State Government Represented by Additional Chief Secretary/Principal Secretary to Government, Primary Education Department	Additional Chief Secretary /Principal Secretary to Government, Primary Education department	As prescribed under Rule 8 of KCS (CC and A) Rules, 1957;	State Government
8	Planning Officer (sanctioned post)	State Government Represented by Additional Chief Secretary/Principal Secretary to Government, Planning Department	Additional Chief Secretary /Principal Secretary to Government, Planning department	As prescribed under Rule 8 of KCS (CC and A) Rules, 1957;	State Government

9	Superintendent	Commissioner, Karnataka State Road Safety Authority in respect of promotee and Commissioner for Transport and Road Safety in respect of officials deputed from Transport Department	Commissioner, Karnataka State Road Safety Authority in respect of promotee and Commissioner for Transport and Road Safety in respect of officials deputed from Transport Department	As prescribed under Rule 8 of KCS (CC and A) Rules, 1957;	Authority in case of Promotee / Transport Department in case of Deputation
10	First Division Assistant (sanctioned post)	Commissioner, Karnataka State Road Safety Authority in respect of promotee and Commissioner for Transport and Road Safety in respect of officials deputed from Transport Department	Commissioner, Karnataka State Road Safety Authority in respect of promotee and Commissioner for Transport and Road Safety in respect of officials deputed from Transport Department	As prescribed under Rule 8 of KCS (CC and A) Rules, 1957;	Authority in case of Promotee / Transport Department in case of Deputation
11	Stenographer	Commissioner, Karnataka State Road Safety Authority	Commissioner, Karnataka State Road Safety Authority	As prescribed under Rule 8 of KCS (CC and A) Rules, 1957;	Authority
12	Second Division Assistant (sanctioned post)	Commissioner, Karnataka State Road Safety Authority in respect of promotee and Commissioner for Transport and Road Safety in respect of officials deputed from Transport Department	Commissioner, Karnataka State Road Safety Authority in respect of promotee and Commissioner for Transport and Road Safety in respect of officials deputed from Transport Department	As prescribed under Rule 8 of KCS (CC and A) Rules, 1957;	Authority in case of Promotee / Transport Department in case of Deputation

13	Driver	Commissioner, Karnataka State Road Safety Authority	Commissioner, Karnataka State Road Safety Authority	As prescribed under Rule 8 of KCS (CC and A) Rules, 1957;	Authority
14	Group D	Commissioner, Karnataka State Road Safety Authority	Commissioner, Karnataka State Road Safety Authority	As prescribed under Rule 8 of KCS (CC and A) Rules, 1957;	Authority

SCHEDULE-III

(See rule 16)

Form No.	Contents	Rule No.
1	Cash Book	19(1)
2	Register of Cash Drawn and Disbursed	19(3)
3	Bank Book of _____ Bank, Account No. _____	20(1)
4	Journal Book	21(2)
5	General Ledger and Sub-ledger	22(2)
6	Classified Register of Receipts and Payments	23(2)
7	Monthly Classified Abstract of Receipt and Payments	23(2)
8	Receipt Voucher	24(2)
9	Payment Voucher	24(3)
10	Contra Voucher	24(4)
11	Journal Voucher	24(5)
12	Voucher Number Register	25(2)
13	Receipt for moneys received	29(1) and 30(1)
14	Register of Cheques Received	30(2)
15	Register of Civil Suit	35
16	Register of Decrees	35
17	Register of Bills Received in Sections	38(3)
18	Payment Order	38(4)
19	Register of Bills Received in Accounts Section	38(5)
20	Grant Register	53(2)
21	Loan Advise	54(b)(2)(ii)
22	Monthly Statement of Outlay and Progress on Works	54(b)(2)(iv)
23	Register of Deposits	55(1)
24	Register of Bank Guarantees	55(2)
25	Register of Miscellaneous Sales or Auction	55(3)
26	Deposit Refund / Adjustment / Lapse Advice	56
27	Register of Securities	58
28	Register of Loans	59 (1)
29	Register of Sinking Fund	59 (2)
30	Register of Earmarked Fund	60(2)
31	Register of Advances	61(1)
32	Monthly Receipts and Payments Account	65 (2) (a)
33	Monthly Trial Balance	64
34	Balance Sheet	65 (2) (b)
35	Income and Expenditure Statement	65 (2) (c)

BS Form No.	Contents	Rule No.
1	BUDGET SUMMARY STATEMENT FOR THE FINANCIAL YEAR	74 (1)
2	ESTIMATE OF REVENUE RECEIPT FOR THE FINANCIAL YEAR	74 (2) (a)
3	ESTIMATE OF REVENUE PAYMENTS FOR THE FINANCIAL YEAR	74 (2) (b)
4	ESTIMATE OF CAPITAL RECEIPTS FOR THE FINANCIAL YEAR	74 (2) (c)
5	ESTIMATE OF CAPITAL PAYMENTS FOR THE FINANCIAL YEAR	74 (2) (d)
6	ESTIMATE OF EXTRAORDINARY RECEIPTS FOR THE FINANCIAL YEAR	74 (2) (e)
7	ESTIMATES OF EXTRAORDINARY PAYMENTS FOR THE FINANCIAL YEAR	74 (2) (f)

SCHEDULE-IV
Form for Annual Report
(see rule 67)

Part-A

Annual report of the Authority shall contain, -

- (a) Introduction and Administrative Setup: Background, Vision and Mission, Objectives and Goals, Organizational Setup, Officers and Staff, Roles and Responsibilities.
- (b) Trends in Road Accidents.
- (c) Vehicle statistics.
- (d) Enforcement details.
- (e) Objectives set forth for the financial year.
- (f) Action taken and achievements of the Authority in the financial year.

Part-B

- (a) District road safety committee, its objectives and functions.
- (b) Action taken and achievements by the District Road Safety Committee in the financial year.
- (c) Details of Committees and Sub-committees formed if any.

[illegible]

Form-II
(See rule 18(3))

Register of Cash Drawn and Disbursed

Date:

Cash Received			Cash Disbursed				Remark
Cheque No/Date	Purpose	Amount	Name of the Payee	Bill No/Date	Particulars	Amount	
1	2	3	4	5	6	7	8
Opening balance			Cash disbursed		
Cash drawn			Closing Balance		
Total			Total		
Entered by _____							
Checked by _____							
(Cashier)							
(Finance Officer)							

Instructions:

1. The Register shall be maintained by the Cashier.
2. The Finance Officer shall verify the bills with the entries in this Register and the cash balance with the Cashier, and prepare Payment voucher.
3. The total bill pending for payment shall be tallied with the closing cash balance, by the Cashier and the Finance Officer.

Form-III
(See rule 19(1))

Bank Book of _____ Bank

Bank Account Number _____

Receipts (Dr)							Payments (Cr)								Rem ark
D at e	Vouc her No.	Partic ulars	Acco unt Hea d	L / F	A m t (R s)	Sourc e of Finan cing	D at e	Vouc her No.	Partic ulars	Cheq ue No/ Date	Acco unt Hea d	L / F	A m t (R s)	Sourc e of Finan cing	
1	2	3	4	5	6	7	8	9	10	11	12	1 3	1 4	15	16
Prepared by:							Checked by:								
Cashier							Finance Officer Additional Commissioner								

Instructions:

1. A separate Bank Book shall be used for each source of Fund.
2. Bank book shall be balanced at the end of each day and the closing balance of each day shall be carried forward to the next day
3. Account Head and narration and payees name shall be recorded in the Particulars columns.

Form-IV
(See rule 20(2))

Journal Book

Source of Finance.....

Date	Voucher No	Particulars	Account Head	L/F	Debit Amount (Rs)	Credit Amount (Rs)	Remark
1	2	3	4	5	6	7	8
Prepared by				Checked by			
(Finance Officer)				Additional Commissioner			

Instructions:

1. A separate Journal Book shall be used for each source of finance.
2. Narration shall be recorded in the Particulars columns.

Form-V
(See rule 21(2))

General Ledger and Sub-ledger

Source of Finance.....

Dr						Cr						Rem ark
Da te	Vouc her No.	Partic ulars	Head of Acco unt	Fol io	Amo unt (Rs)	Da te	Vouc her No.	Partic ulars	Head of Acco unt	Fol io	Amo unt	
1	2	3	4	5	6	7	8	9	10	11	12	
Prepared by; Checked by; Finance Officer Additional Commissioner												

Instructions:

1. Separate Ledger shall be maintained for each source of finance.
2. All entries from Cash book, Bank Book and Journal except Contra entries shall be posted to the respective accounts in the Ledger.
3. Each account in the Ledger shall be balanced at the end of each month and the balance shall be carried to the next month.

Form-VI
(See rule 22(2))

Classified Register of Receipts and Payments

For the month of

RECEIPTS <input type="checkbox"/> PAYMENTS <input type="checkbox"/> (Tick whichever is applicable)									
Revenue Account <input type="checkbox"/> Capital Account <input type="checkbox"/> Extraordinary Account <input type="checkbox"/>									
Date	Voucher No.	Budget Heads							Remark
		Budget Head	Budget Head	Budget Head	Budget Head	Budget Head	Budget Head	Budget Head	
1	2	3	4	5	6	7	8	9	10
Total for the Month									
Prepared by					Checked by				
Finance Officer					Additional Commissioner				

Instructions:

1. Separate accounts for the Budget groups i.e. Revenue Receipts / Payments, Capital Receipts / Payments & Extraordinary accounts shall be maintained for each month.
2. Separate columns should be provided for each budget head, indicating the budget head.
3. Only budget heads applicable and approved by the government in the budget document shall be recorded in this form.
4. Monthly totals shall be struck under each budget head and the same transferred to the monthly abstract of receipts and payments in AS Form No 7.
5. In case of recoveries from contractors' bills, pay bill etc, gross amount shall be accounted in Revenue Payments account, and the recoveries shall be accounted in Extraordinary account
6. On final payment of recoveries, they shall be recorded on the payment sheet of the Extraordinary account.

Form-VII
(See rule 22(2))

Monthly Classified Abstract of Receipt and Payments

For the month of

RECEIPTS [] / PAYMENTS [] (Tick whichever is applicable)												
Particulars	Budget Heads											
	Budget Head (...../.....)			Budget Head (...../.....)			Budget Head (...../.....)			Budget Head (...../.....)		
	Approved	Actuals		Approved	Actuals		Approved	Actuals		Approved	Actuals	
		For the Month	Cumulative		For the Month	Cumulative		For the Month	Cumulative		For the Month	Cumulative
1	2	3	4	5	6	7	8	9	10	11	12	13
Revenue Account												
Receipts												
Payments												
Capital Account												
Receipts												
Payments												
Extraordinary Account												
Receipts												
Payments												
Opening Cash and Bank Balances												
Total Receipts												
Total Payments												
Closing Cash and Bank Balances												
Prepared by												
Finance Officer												

Instructions:

- Budget heads shall be identical to the budget heads shown in Budget Document.
- Budget heads as applicable and approved in the Budget Document should be shown in this form.

Form-VIII
(See rule 23(2))

Receipt Voucher

Cash Received/Cheque Received /Direct Remittance to Bank (*Tick whichever is applicable*)

Voucher No.....

Date.....

Head of Account		Particulars	Amount
1		2	3
Total			
Amount in words			
Narration			
Prepared by		Approved by	

Instructions:

1. Separate Receipt Vouchers shall be prepared in respect of cash receipts, receipts by way of cheques, and direct credit in different bank/treasury Accounts
2. Separate Receipt vouchers shall be prepared for receipts pertaining to different Head of Accounts.
3. Details of amount received etc. may be written in the "Particulars" column.

Form-IX
(See rule 23(3))

Payment Voucher

Name of the Claimant: _____
 Payment Order/WorkOrder No.: _____
 Cheque No/Date: _____ drawn on _____ (Bank
 Name)
 Vr. No..... Date:

Head of Account		Particulars	Amount
1		2	3
Total			
Amount in words			
Narration			
Prepared by		Approved by	
Received payment:			
(Receiver's Signature)			

Instructions:

1. A separate Payment Voucher shall be prepared in respect of each payment.
2. Payment/work Order shall be attached to the Payment Voucher.
3. Cheque No. and date and bank name shall be noted in the case of payment by way of cheques.
4. Details such as Head of Account, details of amount paid, Payee's name etc. shall be written in the "Particulars" column.

Voucher No/Date: _____
Cheque No/Date: _____

Instructions:

1. A Contra voucher shall be prepared only for transfers, remittances or withdrawals within the same bank account. In case of Inter-bank account transfers, contra voucher shall be prepared in the accounts of the transfer, and a receipt voucher shall be prepared in the books of the transferee fund.
2. Details such as account heads, details of transfer etc. may be written in the “Particulars” column.

Form-XI
(See rule 23(5))

Journal Voucher

Voucher No/Date: _____

Ledger Account /Folio No.		Particulars	Debit Amount (Rs.)	Credit Amount (Rs.)	Remark
1		2	3	4	5
Total					
Amount in words					
Narration					
Prepared by				Approved by	

Instructions:

1. All non-cash/bank transactions shall be accounted through journal vouchers.
2. Details such as account head may be written in the "Particulars" column.

Form-XII
(See rule 24(2))

Voucher Number Register

Head of Account.....

Receipt Voucher		Payment Voucher		Contra Voucher		Journal Voucher	
Date	Voucher No.	Date	Voucher No.	Date	Voucher No.	Date	Voucher No.
1	2	3	4	5	6	7	8

Instructions:

1. Separate Register shall be maintained for each Head of Account.
2. Vouchers numbers for each voucher type shall be a separate series like
RV1, RV2,.....for receipt vouchers
PV1, PV2,for payment vouchers
CV1, CV2,..... for contra vouchers
JV1, JV2,..... for journal vouchers

Form-XIII
(See rules 28(1) and 29(1))

Receipt for Monies Received

Receipt No/Date_____

Cash [] / Cheque [] (Tick whichever is applicable)

Received from Shri _____ a sum of Rs. _____ (Rupees _____) towards _____

Cheque Number/Date_____ drawn on _____ (Bank Name)						
(Applicable only in the case of cheques)						
Sl. No.	Particulars (Costs recovered u/s 18, Arrears recovered u/s 19, Fines Recovered u/s 28, 29, 30, 31)	Order & Date	Amount (Rs)			
			Costs/Fines	Interest/Penalty	Total	Remark
1	2	3	4	5	6	7
Grand Total						

* N.B. Cheques/drafts/bankers cheques are subject to realisation

Signature of the staff/official receiving the Payment

Instructions:

1. The original receipt shall be given to the payer and duplicate handed over to the concerned section for up-dation of records or processing. The triplicate shall be maintained in the receipt book and used to update the cash book by the Cashier.
2. Interest/penalty income, if any, shall be shown in a separate row.

Form-XIV
(See rule 29(2))

Register of Cheques Received

Date: _____

Sl No.	Name of the Collector	Recei pt No./ Date	Recei ved from	Particu lars	Or der No.	Cheq ue No./ Date & Name of the Bank	Fees/C ost/ Others (Rs)	Intere st/ Penal ty (Rs)	Tot al (Rs)	Date of realiza tion & Bank ref. No.	Rem ark
1	2	3	4	5	6	7	8	9	10	11	12

Prepared by _____

(Cashier)

Instructions: In case of dishonoured cheques, the fact shall be recorded in the "Remarks" Column.

Form-XV
(See rule 34)

Register of Civil Suits

Sl. No. of the Suit	Number of Original Suit	Name of the Court	Name of the Party to Suit	Brief Description of issue involved in suit	Money Value involved in Suit	Money Value due from whom	Stage of Suit/Date	Remark
1		2	3	4	5	6	7	8

[illegible]

Section: _____

[illegible]

Form-XVIII
(See rule 37(4))

Payment Order

Head of Account_____	Budget
Provision_____	
Section Reference. No : _____	Work
Order Value (Rs.) _____	
File No : _____	Bills
passed till now : _____	
Bill No. _____ Invoice No: _____	Bills
paid till now:_____	
Work Order No/Procurement Order No :_____	Total
bills passed including this bill _____	
Project details:_____	

The bill is admitted and passed for payment as follows :	
Particulars	
Gross amount of the bill	
Disallowances, if any	
Bill passed Amount	
Adjustment, if any	
Net amount (in words Rupees.....)	
Signature of the Section Head : _____ Date:_____	
Net Amount as passed above Further disallowances/adjustments, if any Amount payable to the Claimant	
<u>Deductions</u> Income Tax Contractors' Benevolent fund Royalty Any other deductions Net Amount Balance Payable	
Signature of the Finance Officer Date :	
Remarks/Approval of the Commissioner/the AdditionalCommissioner	
Signature of the Commissioner/the Additional Commissioner Date :	
Journal/Payment Voucher No/Date :	
Cheque No.Date	

Instructions :

1. Section Reference Number shall be taken from the Bills Received Register (AS Form No 16).
2. The payment order shall be prepared for all the bills other than contractors' bills & employees pay bills.

Form-XIX
(See rule 37(6))

Register of Bills Received in Accounts Section

Sl. No.	Date	Section to which the claim pertains	Sec. ref. No./Date	Name of the Claimant	Particulars	Head of Account	Bill No.	Bill Amount (Rs)	Bill passed (Amount in Rs)	Total Deductions (Rs)	Net amount (Rs)	Payment		Remark
												Cheque No.	Amount (Rs)	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Instructions:

Section Reference No. may be alphanumeric, with alphabetical prefixes for identifying the Section For example: **Ed** for Education Section, **En** for Engineering Section, **Hl** for Health Section, **Pc** for Police Section, **Pl** for Planning Section, **Tr** for Transport Section.

Form-XX
(See rule 52(2))

Grant Register

Name of the Grant : _____

Terms of the Grant : _____

Order & Designation of the Authority sanctioning the Grant : _____

Sanctioned Amount: _____

Opening Balance (Rs.)	Grant Received			Payment			Unutilized amount (Rs.)
	Voucher No./Date	Amount (Rs.)	Cumulative Amount (Rs.)	Voucher No./Date	Particulars of Payment	Amount	

Instructions :

1. The Register shall be maintained for all grants as defined in rule 3(b).
2. A separate register shall be over several years in separate folios for each year allocating several folios for a year to post transactions spilling over to subsequent years.

Form-XXI
(See rule 53(b)(2)(ii))

Loan Advise

1. Project Particulars :
2. Total amount of loan raised :
3. Authority for raising the loan :
4. Reference of Government order / Agreement :
executed by the Authority with the executing agency
5. Date of receipt of loan by the executing agency :
from the funding agency / institution / Government
6. Period of repayment of loan : --years from –
7. Rate of interest : % p. a.
8. Due date for repayment of loan every year :
9. Due date for payment of interest every year :
10. Amount of loan instalment :
11. Amount of interest to be paid along with the loan :
Installment

To,
The Commissioner
Karnataka Road Safety Authority

Executive Engineer / Authorised Officer
.....Executing Agency

Instructions:

1. The executing agency shall send the advice in duplicate to the Authority. Both copies shall be marked to the Engineering Section and the Engineering Section shall mark one copy to Accounts Section

Name of the executing agency:
 Name of the project, with description:
 Estimated cost: Rs.
 Revised estimate cost if any: Rs.
 Date of commencement of the Project:
 The period during which the project is to be completed as per the: Year(s) / months
Agreement entered by the executing agency with the Authority

Particulars of Work	Expenditure upto Previous Month	Expenditure during the Month	Progressive Expenditure	Remark
1	2	3	4	5

Form-XXIII
(See rule 54(1))

Register of Deposits

Type of Deposit: _____

Deposit Received					Deposit Refunded/Adjusted				
Name of the Deposit or	Particulars of deposit including work order details, if any	Receipt Voucher Number and Date	Head of Account	Amount Rs	Due Date for Refund of Deposit received	Reference number of Deposit Refund Advice (AS Form No.)	Voucher Number and Date	Amount Deposited repaid / Adjusted /lapsed	Remark
Entered by _____									
Verified by _____									
Date : _____									

Instructions :

1. Separate pages may be set apart for each class of deposits.
2. The balances in the Register shall be totalled, and reconciled with the balances in the respective account in the Ledger at the end of every Half Year
3. At the beginning of every Year, the details and balances shall be brought forward in the new Registers in respect of deposits remaining unpaid.

Form-XXIV
(See rule 54(2))

Register of Bank Guarantees

Sl. No.	Bank Guarantee No.	Received from	Amount	Purpose	Date of Expiry/ Date of Renewal	Remark
Entered By _____ Verified By _____ Date: _____						

Instructions:

When the Bank Guarantee is returned, after the completion of contract, the same shall be noted in the Remark column.

Form-XXV
(See rule 54(3))

Register of Miscellaneous Sales or Auction

Sale/auction/lease :

Date of sale/auction /lease :

Particulars of sale/auction/lease :

Authority for sale/auction/lease :

Part A: Particulars of EMD

Sale/Auction/Lease

Name and Address of the bidders	Amount of deposit received	Form of Deposit (Cash/DD)	Signature of the person receiving EMD	Amount of deposit repaid	Signature of the person receiving back the EMD
1	2	3	4	5	6

Part B:

Name and Address of the successful bidder	Amount for which sold/auctioned/leased	Terms of award of contract	Amount Received (Cash/DD)	Receipt No. and Date	Signature of the person receiving Amount
1	2	3	4	5	6

Signature of the person nominated for conducting the sale/auction :

Date :

Instructions :

1. Part A of the Register shall be used for recoding the details of EMDs received from the bidders, and refund of deposit to unsuccessful bidders.
2. Part B shall be used for recording the details of the successful bidder, and the terms of the contract.
3. Receipt in AS Form No.13 shall be issued only to the Successful bidder. In the case of unsuccessful bidders, receipt shall not be issued, if EMDs are refunded.If the EMD could not be refunded, receipt shall be issued for such EMD, and the EMD shall be brought into account.

Form-XXVI
(See rules 55 and 56)

Deposit Refund / Adjustment / Lapse Advice

Name of the Depositor	
Particulars of the deposit	
Deposit Register Page No, Voucher no & Date	
Amount	Rs
Whether deposit has to be refunded/adjusted/lapsed	
Reason for refund/adjustment/lapse	
“Verified with the Deposit Register”	“Approved”
Signature of the Section Head Signature of the Finance Officer	Signature of the Commissioner
Date:_____	Date:_____

Instructions

1. The Form shall be prepared by the concerned department, for advising the Accounts Department for refund/adjustment/lapse of deposit of any type.
2. In the case of security deposit/EMD received from a contractor, the particulars of the work order shall be furnished.
3. Refund/adjustment/lapse shall be done by the Accounts Department, only after verification in the Deposits Register, and noting details of refund/ Adjustment/lapse in the Deposits Register.

[illegible]

Form-XXVIII
(See rule 58(1))

Register of Loans

SI No						Rate of Interest:				
Name of the Lending Agency						Schedule of repayment & payment of interest:				
Number and Date of Order Sanctioning the Loan										
Amount sanctioned										
Purpose for which Loan was Taken										
Particulars of Loan Received			Particulars of Repayment			Balance of Loan (Rs)	Particulars of Interest			
Voucher No. & Date	Amount of Loan/Loan Instalment received (Rs)	Cumulative Loan amount received (Rs)	Voucher No. & Date	Amount of Instalment (Rs)	Cumulative amount of repayment (Rs)		Interest due (Rs)	Interest paid Voucher no./Date		Remark
1	2	3	4	5	6	7	8	9	10	11
Entered By _____						Verified By _____				
Date: _____						Date: _____				

Instruction:

In case of equated monthly/ quarterly instalments for repayment, interest need not be shown separately. Allocation between interest and principal may be made at the end of the year.

Form-XXIX
(See rule 58(2))

Register of Sinking Fund

Particulars of the Loan: _____ Amount of Loan and rate of interest: _____ Date of raising the loan: _____ Due date of repayment: _____				Amount of Sinking fund Instalment: _____ Mode of investment of Sinking Fund balance: _____ Rate of interest on the investment: _____ Date of maturity of the investment: _____				
Transfer to Sinking Fund		Sinking Fund Investment		Interest Earned on Investment		Particulars of Repayment		
Voucher No./Date	Amount (Rs)	Voucher No./Date	Amount (Rs)	Voucher No./Date	Amount (Rs)	Voucher No./Date	Amount (Rs)	Remark
1	2	3	4	5	6	7	8	9
Entered By _____				Verified By _____				
Date: _____				Date: _____				

Head of Account:_____

Name of the Earmarked (Special) Fund: _____

Bank Name and Account No.: _____

[illegible]

Form-XXXI
(See rule 60(1))

Register of Advances

Type of Advance: _____

Details of Advance				Balance Outstand ing at the beginnin g of the year	Month and date of recovery/adjustment							
To whom advan ced	Vouc her No./ Date	Amoun t Advan ced	Terms of Advan ce*		April		May		June		July	
					Vouc her No. / Date	Amou nt	Vouc her No. / Date	Amou nt	Vouc her No. / Date	Amou nt	Vouc her No. / Date	Amou nt
1	2	3	4	5	6	7	8	9	10	11	12	13

Month and date of recovery/adjustment															
August		September		October		November		December		January		February		March	
Voucher No. / Date	Amount	Voucher No. / Date	Amount	Voucher No. / Date	Amount	Voucher No. / Date	Amount	Voucher No. / Date	Amount	Voucher No. / Date	Amount	Voucher No. / Date	Amount	Voucher No. / Date	Amount
14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29

* (Whether interest-bearing, if so rate of interest, amount of instalment etc)

Instructions :

1. Separate registers may be maintained for different types of advances, including different types of advances to employees, if found necessary.
2. Separate Registers shall be maintained for each year.
3. At the beginning of every Year, the details and balances shall be brought forward in the new Registers in respect of advances which are not fully recovered at the end of the previous year.

Form-XXXII
(See rule 64(2)(a))

Monthly Receipts and Payments Account for the Year Ended _____

Receipts					Payments					Remark
Head of Account	Schedule No.	For the Period Ended			Head of Account	Schedule No.	For the Period Ended			
		Total for Previous Month	Total for Current Month	Cumulative Total upto the end of the Period			Total for Previous Month	Total for Current Month	Cumulative Total upto the end of the Period	
1	2	3	4	5	6	7	8	9	10	11
Opening Cash and Bank Balance	R-01									
Operating Receipts					Operating Payments					
Fees	R-02				Remissions and Refunds	P-01				
Cess	R-03				Human Resource Expenses	P-02				
Fines	R-04				General Expenses	P-03				
Costs	R-05				Operations & Maintenance	P-04				
Grants	R-06				Interest & Finance Charges	P-05				
Contributions	R-07				Program Expenses, Grants, etc.,	P-06				
Interest/Dividend Earned	R-08				Prior Period Expenses	P-07				
Other Receipts	R-09				Purchase of Stores	P-08				
Prior Period Receipts	R-10				Expenditure out of Earmarked Funds	P-09				
Non-Operating Receipts										
Grants & Contributions for Specific Purposes	R-11				Repayment of Secured Loans	P-10				
Secured Loans	R-12				Repayment of Unsecured Loans	P-11				
Unsecured Loans	R-13				Refund of Deposits	P-12				
Deposits received	R-14				Payment of Other Liabilities	P-13				
Other Liabilities	R-15				Acquisition of Fixed Assets	P-14				
Sale/Disposal of Assets	R-16				Capital Work in Progress (CWIP)	P-15				
Sale/Realisation of investments	R-17				Investments	P-16				
Recovery of Loans, Advances and Deposits	R-18				Loans, Advancements and Deposits	P-17				
Other Receipts (specify)	R-19				Miscellaneous Expenses	P-18				
					Other Payments (specify)	P-19				
					Closing Cash & Bank Balance	P-20				
Grand Total					Grand Total					

Schedules to Receipts and Payments Account

Head of Account	For the Period Ended _____			Remark
	Total for Previous Month	Total for Current Month	Total upto the end of the Period	
Schedule R-01: Opening Cash and Bank Balance				
Cash				
Nationalised Bank				
Scheduled Bank				
Treasury				
Other Banks				

Fixed Deposits in Banks				
Total				
Schedule R-02: Fees				
Compounding Fee collected u/s 200 of MV Act by Transport Department				
Compounding Fee collected u/s 200 of MV Act by Police Department				
Smart Card Fee				
Compounding Fee collected u/s 30				
Total				
Schedule R-03: Cess				
Road Safety Cess				
Other Cesses				
Total				
Schedule R-04: Fines				
Court Fines collected u/s 28				
Court Fines collected u/s 29				
Total				
Schedule R-05: Costs				
Cost recovered u/s 18				
Amount recovered u/s 19				
Total				
Schedule R-06: Grants				
Grants made by the State Government				
Grants made by the Central Government				
Total				
Schedule R-07: Contributions				
Contributions made by the State Government				
Contributions made by the Central Government				
Contributions made by the Public				
Contributions made by the Private Institutions or Organisations				
Total				
Schedule R-08: Interest/Dividend Earned				
Interest from Investments				
Dividends from Investments				
Interest from Bank Accounts				
Interest on Loans & Advances to Employees				
Interest on Loans to others				
Interest – Others				
Total				
Schedule R-09: Other Receipts				
Income from Projects taken on commercial basis				
Recoveries				
Other Income				
Total				

Schedule R-10: Prior Period Receipts				
Contributions from public or private organisations				
Other receipts				
Total				
Schedule R-11: Grants & Contributions for Specific Purposes				
Grants & Contributions for Specific Purposes - from State Government				
Grants & Contributions for Specific Purposes - from Central Government				
Grants & Contributions for Specific Purposes - from other Government Agencies				
Grants & Contributions for Specific Purposes - from Financial Institutions				
Grants & Contributions for Specific Purposes - from Welfare Bodies				
Grants & Contributions for Specific Purposes - from International Organisations				
Grants & Contributions for Specific Purposes - from Others				
Total				
Schedule R-12: Secured Loans				
Secured Loans from State Government				
Secured Loans from Central Government				
Secured Loans from Government Bodies and Institutions				
Secured Loans from International Agencies				
Secured Loans from Banks & Other Financial Institutions				
Secured Bonds & Debentures				
Secured Loans – Others				
Total				
Schedule R-13: Unsecured Loans				
Unsecured Loans from State Government				
Unsecured Loans from Central Government				
Unsecured Loans from Government Bodies and Institutions				
Unsecured Loans from International Agencies				
Unsecured Loans from Banks & Other Financial Institutions				
Unsecured Bonds & Debentures				
Unsecured Loans – Others				
Total				
Schedule R-14: Deposits received				
Deposits from Contractors				
Deposits from Suppliers				
Deposits from Staff				
Deposits for Others				
Total				

Schedule R-15: Other Liabilities				
Recoveries Payable				
Government Dues Payable				
Refunds Payable				
Other Liabilities				
Total				
Schedule R-16: Sale/Disposal of Assets				
Disposal of Confiscated Assets				
Disposal of Other Assets				
Total				
Schedule R-17: Sale/Realisation of investments				
Sale/Realisation of Central Government Securities				
Sale/Realisation of State Government Securities				
Sale/Realisation of Debentures and Bonds				
Sale/Realisation of Equity Shares				
Sale/Realisation of Other Investments				
Total				
Schedule R-18: Recovery of Loans, Advances and Deposits				
Loans and Advances to Employees				
Loans to Others				
Advances to Suppliers/Contractors				
Advances to Others				
Deposits with External Agencies				
Inter-Fund Transfer Account				
Other Loans, Advances and Deposits				
Total				
Schedule R-19: Other Receipts				
User Charges				
Other Charges				
Other Receipts (Specify)				
Total				
Schedule P-01: Remissions and Refunds				
Fee Refunds				
Fine Refunds				
User Charges Remissions and Refunds				
Other Charges Remissions and Refunds				
Total				
Schedule P-02: Human Resource Expenses				
Pay and Allowances				
Pension and Leave Salary Contributions				
Wages				
Terminal Retirement Benefits				
Pension				
Total				
Schedule P-03: General Expenses				
Rent, Rates, Taxes and Insurance Expenses				

Books, Periodicals, Printing, Stationery and Photocopying Expenses				
Travelling and Conveyance				
Authority Meeting and Other Expenses				
Professional Fees, Other Fees and Charges				
Advertisement and Publicity Charges				
Office Expenses				
Other General Expenses				
Total				
Schedule P-04: Operations & Maintenance				
Power and Fuel				
Bulk Purchases				
Consumptions of Stores				
Repairs and Maintenance – Infrastructure				
Repairs and Maintenance – Buildings				
Other Operating Expenses				
Outsourced Operating Expenses				
Total				
Schedule P-05: Interest & Finance Charges				
Interest on Loans from Central Government				
Interest on Loans from State Government				
Interest on Loans from Government Bodies and Associations				
Interest on Loans from International Agencies				
Interest on Loans from Banks and Other Financial Institutions				
Bank Charges				
Other Financial Charges				
Total				
Schedule P-06: Program Expenses, Grants, etc.,				
Programme Expenses				
Share in Others' Programme Expenses				
Programme Expenses from Grants				
Programme Expenses from Contributions				
Total				
Schedule P-07: Prior Period Expenses				
Initial Expenses of Projects				
Other Expenses				
Total				
Schedule P-08: Purchase of Stores				
General Stores				
Works Related Stores				
Total				
Schedule P-09: Expenditure out of Earmarked Fund Funds				
Expenditure out of Welfare Funds				
Expenditure out of Sinking Funds				
Expenditure out Trust and Agency Funds				

Expenditure out of Earmarked Funds				
Total				
Schedule P-10: Repayment of Secured Loans				
Secured Loans from State Government				
Secured Loans from Central Government				
Secured Loans from Government Bodies and Institutions				
Secured Loans from International Agencies				
Secured Loans from Banks & Other Financial Institutions				
Secured Loans – Others				
Secured Bonds & Debentures				
Total				
Schedule P-11: Repayment of Unsecured Loans				
Unsecured Loans from State Government				
Unsecured Loans from Central Government				
Unsecured Loans from Government Bodies and Institutions				
Unsecured Loans from International Agencies				
Unsecured Loans from Banks & Other Financial Institutions				
Unsecured Loans – Others				
Unsecured Bonds & Debentures				
Total				
Schedule P-12: Refund of Deposits				
Deposits from Contractors				
Deposits from Suppliers				
Deposits from Staff				
Deposits for Others				
Total				
Schedule P-13: Payment of Other Liabilities				
Recoveries Payable				
Government Dues Payable				
Refunds Payable				
Other Liabilities				
Total				
Schedule P-14: Payment for Acquisition of Fixed Assets				
Land				
Buildings				
Plants & Machinery and Equipment				
Other Fixed Assets				
Vehicles				
Office Equipment, Furniture, Fixtures and Fittings				
Total				
Schedule P-15: Capital Work in Progress (CWIP)				
Buildings				
Roads, Bridges and Lighting				

Other Fixed Assets				
Total				
Schedule P-16: Investments				
Central Government Securities				
State Government Securities				
Debentures and Bonds				
Equity Shares				
Other Investments				
Total				
Schedule P-17: Loans, Advancements and Deposits				
Loans and Advances to Employees				
Loans to Others				
Advances to Suppliers/Contractors				
Advances to Others				
Deposits with External Agencies				
Inter-Fund Transfer Account				
Other Loans, Advances and Deposits				
Total				
Schedule P-18: Miscellaneous Expenses				
Loans Issue Expenses – Deferred				
Other Miscellaneous Expenses				
Total				
Schedule P-19: Other Payments (Specify)				
Other Payments (Specify)				
Total				
Schedule P-20: Closing Cash and Bank Balance				
Cash				
Nationalised Bank				
Scheduled Bank				
Treasury				
Other Banks				
Fixed Deposits in Banks				
Total				

Instructions:

- 1) The same format shall be used for preparation of monthly/Half-yearly/annual Receipts and Payments Account, and appropriate date shall be specified in "Period Ended____" on both "Receipts" and "Payments" side.
- 2) In monthly Receipts & Payments Account, columns 5 and 10 shall be used to show cumulative figures for the period starting from the year beginning till the end of the month. In the Half Yearly Receipts & Payments Account, figures for the corresponding period in the immediately previous year shall be given.
- 3) Where there are no transactions under a particular account head, it may be omitted.

[illegible]

Trial Balance as at the month end shall be prepared by 20th of the subsequent month.

Form-XXXIV
(See rule 64(2)(b))

Balance Sheet as At _____

Description of Items	Schedule No	Balance as At _____	Corresponding figures for Previous Year
<i>LIABILITIES</i>			
Authority Fund			
Fund Balance	B-01		
Earmarked Fund	B-02		
Reserves	B-03		
Total			
Grants & Contributions for specific purpose	B-04		
Loans			
Secured Loans	B-05		
Unsecured Loans	B-06		
Total			
Current Liabilities and Provisions			
Deposits	B-07		
Other Liabilities	B-08		
Provisions	B-09		
Total			
TOTAL LIABILITIES			
<i>ASSETS</i>			
FIXED ASSETS	B-10		
<i>Gross Block</i>			
Less Gross Depreciation			
<i>Net Block</i>			
Capital Work-in-Progress	B-11		
Investments	B-12		
Current Assets			
Stock-in-hand	B-13		
Receivables	B-14		
<i>Gross Amount</i>			
Less: Provision for Doubtful Receivables			
<i>Net Amount</i>			
Cash and Bank Balances	B-15		
Loans, Advances & Deposits	B-16		
Less: Provision for Doubtful Loans, Advances & Deposits			
<i>Net Amount</i>			
Total			

Miscellaneous Expenditure to be written off (to the extent not written off)	B-17		
TOTAL ASSETS			

SCHEDULES TO BALANCE SHEET

Particulars	As at _____ (Rs)
Schedule B-01: Fund Balance	
Fund Balance	
Income and Expenditure Account	
Total	
<i>Instructions: Details of opening balance, transfers to and from fund balance, and closing balance of Fund Balance, and closing balance, if any remaining in Income & Expenditure Account shall be given.</i>	
Schedule B-02: Earmarked Fund	
Welfare Fund	
Sinking Fund for Loan Repayment	
Trust and Agency Funds-Others	
Other Earmarked Funds-Others	
Total	
<i>Instructions: Details of opening balance, transfers utilisations, and closing balance shall be given for each Fund.</i>	
Schedule B-03: Reserves	
Capital Contribution	
Capital Reserve	
Earmarked Fund (Unutilized)	
Statutory Reserve	
General Reserve	
Revaluation Reserve	
Total	
<i>Instructions: Details of opening balance, transfers to and from each reserve, and closing balance shall be given for each reserve account.</i>	
Schedule B-04: Grants and Contributions for Specific Purpose	
Grants and Contributions for Specific Purposes – from Central Government	
Grants and Contributions for Specific Purposes – from State Government	
Grants and Contributions for Specific Purposes – from other Government Agencies	
Grants and Contributions for Specific Purposes –fromFinancial Institutions	
Grants and Contributions for Specific Purposes –fromWelfare Bodies	
Grants and Contributions for Specific Purposes – fromInternational Organisations	
Grants and Contributions for Specific Purposes –fromOthers	
Deferred Income in respect of Assets created out of Grants & Contributions	
Total	
<i>Instructions: Details of opening balance, grants received, utilisations and closing balance shall be given for each grant account.</i>	
Schedule B-05: Secured Loans	
Secured Loans from State Government	
Secured Loans from Central Government	

Secured Loans from Government Bodies and Institutions	
Secured Loans from International Agencies	
Secured Loans from Banks & Other Financial Institutions	
Secured Loans – Others	
Secured Bonds & Debentures	
Total	
Schedule B-06: Unsecured Loans	
Unsecured Loans from State Government	
Unsecured Loans from Central Government	
Unsecured Loans from Government Bodies and Institutions	
Unsecured Loans from International Agencies	
Unsecured Loans from Banks & Other Financial Institutions	
Unsecured Loans – Others	
Unsecured Bonds & Debentures	
Total	
Schedule B-07: Deposits	
Deposits from Contractors	
Deposits from Suppliers	
Deposits from Staff	
Deposits for Others	
Total	
Schedule B-08: Other Liabilities	
Recoveries Payable	
Government Dues Payable	
Refunds Payable	
Other Liabilities	
Total	
Schedule B-09: Provisions	
Provision for Expenses	
Provision for Interests	
Provision for Others	
Total	

[illegible]

and Equipment										
Other Fixed Assets										
Office Equipment, Furniture, Fittings & Fixtures										
Total										

Instruction:

Value of fixed assets under dispute or litigation shall be furnished in the Notes to accounts, along with the status of the legal cases as at the date of the financial statements

Schedule B-11: Capital Work-in-Progress	
CWIP-Buildings	
CWIP-Roads, Bridges & Lighting	
CWIP-Other Fixed Assets	
Total	
Schedule B-12: Investments	
Central Government Securities	
State Government Securities	
Debentures and Bonds	
Equity Shares	
Other Investments	
Provision for Diminution in the Value of Investments	
Total	
Schedule B-13: Stock-in-Hand	
General Stores	
Public Works Related Stores	
Total	

Schedule B-14: Receivables				
Particulars	As At _____			Remark
	Gross Amount (Rs)	Provision for Doubtful Receivables (Rs)	Net Amount (Rs)	
1	2	3	4	5
Receivables – Fees, User Charges & Other-Charges				
Receivables – Other Incomes				
Receivables from Government				
Total				

Schedule B-15: Cash and Bank Balances
--

Cash	
Nationalised Bank	
Scheduled Bank	
Treasury	
Other Banks	
Fixed Deposits in Banks	
Total	

Schedule B-16: Loans, Deposits and Advances				
Particulars	As At _____			Remark
	Gross Amount (Rs)	Provision for Doubtful Loans, Deposits & Advances (Rs)	Net Amount (Rs)	
1	2	3	4	5
Loans and Advances to Employees				
Loans to Others				
Advances to Suppliers/Contractors				
Advances to Others				
Deposits with External Agencies				
Inter-Fund Transfer Account				
Other Loans, Advances and Deposits				
Total				

Schedule B-17: Miscellaneous Expenditure to be written off (to the extent not written off)	
Loans Issue Expenses – Deferred	
Other Miscellaneous Expenses	
Total	

Form-XXXV
(See rule 64(2)(c))

Income and Expenditure Statement for the Year/Half Year Ended

Particulars	Schedule No.	For the Year/Half Year Ended	Remark
1	2	3	4
INCOME			
Fees, Cess, Fines, Costs, User Charges and Other Charges	I-01		
Grants and Contributions	I-02		
Interest/Dividend Earned	I-03		
Other Income	I-04		
Total - INCOME			
EXPENDITURE			
Human Resource Expenses	I-05		
General Expenses	I-06		
Operations & Maintenance Expenses	I-07		
Interests & Finance Charges	I-08		
Programme Expenses, Grants, etc.,	I-09		
Provisions and Write Offs,	I-10		
Total - EXPENDITURE			
<i>Gross Surplus/Deficit (Income-Expenditure)</i>			
Less: Depreciation	I-11		
<i>/ Surplus/Deficit before Prior Period Items</i>			
Add/Less: Prior Period Items (Net)	I-12		
<i>Net Surplus/Deficit</i>			
Less: Transfer to Reserves and Funds	I-13		
Net balance being Surplus/Deficit carried over to Authority Fund			

SCHEDULES FOR INCOME & EXPENDITURE STATEMENT FOR THE PERIOD ENDED

Head of Account	For the Period Ended	Remark
Schedule I-01: Fees, Cess, Fines, Costs, User Charges and Other Charges		
Compounding Fee collected u/s 200 of MV Act by Transport Department		
Compounding Fee collected u/s 200 of MV Act by Police Department		
Smart Card Fee		
Compounding Fee collected u/s 30		
Road Safety Cess		
Other Cesses		
Court Fines collected u/s 28		
Court Fines collected u/s 29		
Cost recovered u/s 18		
Amount recovered u/s 19		
Income from Projects taken on commercial basis		
Recoveries		
Other Income		
Total		

Schedule I-02: Grants and Contributions		
Grants made by the State Government		
Grants made by the Central Government		
Contributions made by the State Government		
Contributions made by the Central Government		
Contributions made by the Public		
Contributions made by the Private Institutions or Organisations		
Total		
Schedule I-03: Interest and Dividends Earned		
Interest from Investments		
Dividends from Investments		
Interest from Bank Accounts		
Interest on Loans & Advances to Employees		
Interest on Loans to others		
Interest – Others		
Total		
Schedule I-04: Other Income		
Deposits Forfeited/Lapsed		
Income from projects taken up on commercial basis		
Profit/Loss on disposal of Assets		
Recoveries		
Unclaimed Refund/Liabilities		
Excess provisions written back		
Other Income		
Total		
Schedule I-05: Human Resource Expenses		
Pay and Allowances		
Pension and Leave Salary Contributions		
Wages		
Contributions		
Terminal Retirement Benefits		
Pension		
Total		
Schedule I-06: General Expenses		
Travelling and Conveyance		
Authority Meeting and Other Expenses		
Books, Periodicals, Printing, Stationery & Photo Copying Expenses		
Professional Fees, Other Fees and Charges		
Advertisement and Publicity Charges		
Office Expenses		
Other General Expenses		
Total		
Schedule I-07: Operation and Maintenance Expenses		
Power and Fuel		
Bulk Purchases		
Consumptions of Stores		
Repairs and Maintenance – Infrastructure Assets		

Repairs and Maintenance – Buildings		
Repairs and Maintenance of Other Fixed Assets		
Other Operating Expenses		
Outsourced Operating Expenses		
Total		
Schedule I-08: Interest and Finance Charges		
Interest on Loans from Central Government		
Interest on Loans from State Government		
Interest on Loans from Government Bodies and Associations		
Interest on Loans from International Agencies		
Interest on Loans from Banks and Other Financial Institutions		
Bank Charges		
Other Financial Charges		
Total		
Schedule I-09: Programme Expenses, Grants, etc.,		
Programme Expenses		
Share in Others' Programme Expenses		
Programme Expenses from Grants		
Programme Expenses from Contributions		
Total		
Schedule I-10: Provisions and Write Off		
Provision for Doubtful Receivables		
Provision – Others		
Revenues written off		
Assets written off		
Miscellaneous Expenditure written off		
Total		
Schedule I-11: Depreciation		
Depreciation on Buildings		
Depreciation on Roads, Bridges & Lighting		
Depreciation on Plant & Machinery and Equipment		
Depreciation on Vehicles		
Depreciation on Other Fixed Assets		
Depreciation on Office Equipment, Furniture, Fixtures and Fittings		
Total		
Schedule I-12: Prior Period Items		
a. Prior-period Income		
Fees, Fines & Cess		
Other Income		
Sub-total		
b. Prior-period Expenses		
Refund of Income		
Other Expenses		
Sub-total		
Net (a-b)		
Schedule I-13: Transfer to Reserves and Funds		
Transfer to Reserves		
Transfer to Earmarked Funds		
Total		

Form-XXXVI
(see rule 75(2))

**APPEAL UNDER SECTION 32 OF THE KARNATAKA ROAD SAFETY
AUTHORITY ACT, 2017.**

(Appeal and documents to be submitted in triplicate)

1	Name and Address of the Appellant. (in capital letters)	
2	Name and Address of the Respondent. (The name of the officer of the Authority or the District Road Safety Committee against the decision of whom the appeal is preferred).	
3	Particulars of the order including number, if any, against which the appeal is preferred (self attested copies of the orders or documents in three sets)	
4	Brief facts leading to appeal.	
5	Prayer or relief sought.	
6	Grounds for the prayer or relief	
7	Verification by the appellant. (3 copies)	
8	An index of the documents referred to in the appeal in triplicate.	
9	Any other information which may be necessary for deciding the appeal.	

Place :

Date:

Signature of the Appellant

To: The Karnataka Road Safety Appellate Tribunal at Bangalore.

FORM-XXXVII
(See rule 70(1))

BUDGET SUMMARY STATEMENT FOR THE FINANCIAL YEAR

Sl. No.	PARTICULARS	BUDGET HEAD	Actuals for the Previous Year (20- ..)	B E for the current Year (20..-..)	Actuals upto December of the current Year (20..- ..)	R E for the Current Year (20..-..)	BE for the ensuing Year (20..-..)
1	2	3	4	5	6	7	8

FORM-XXXVIII
(See rule 70(2)(a))

ESTIMATE OF REVENUE RECEIPT FOR THE FINANCIAL YEAR

Sl. No.	PARTICULARS	BUDGET HEAD	Actuals for the Previous Year (20- ..)	B E for the current Year (20..-..)	Actuals upto December of the current Year (20..- ..)	R E for the Current Year (20..-..)	BE for the ensuing Year (20..-..)
1	2	3	4	5	6	7	8

FORM-XXXIX
(See rule 70(2)(b))

ESTIMATE OF REVENUE PAYMENTS FOR THE FINANCIAL YEAR

Sl. No.	PARTICULARS	BUDGET HEAD	Actuals for the Previous Year (20- ..)	B E for the current Year (20..-..)	Actuals upto December of the current Year (20..- ..)	R E for the Current Year (20..-..)	BE for the ensuing Year (20..-..)
1	2	3	4	5	6	7	8

FORM-XL
(See rule 70(2)(c))

ESTIMATE OF CAPITAL RECEIPTS FOR THE FINANCIAL YEAR

Sl. No.	PARTICULARS	BUDGET HEAD	Actuals for the Previous Year (20- ..)	B E for the current Year (20..-..)	Actuals upto December of the current Year (20..- ..)	R E for the Current Year (20..-..)	BE for the ensuing Year (20..-..)
1	2	3	4	5	6	7	8

FORM-XLI
(See rule 70(2)(d))

ESTIMATE OF CAPITAL PAYMENTS FOR THE FINANCIAL YEAR

Sl. No.	PARTICULARS	BUDGET HEAD	Actuals for the Previous Year (20- ..)	B E for the current Year (20..-..)	Actuals upto December of the current Year (20..- ..)	R E for the Current Year (20..-..)	BE for the ensuing Year (20..-..)
1	2	3	4	5	6	7	8

FORM-XLII
(See rule 70(2)(e))

ESTIMATE OF EXTRAORDINARY RECEIPTS FOR THE FINANCIAL YEAR

Sl. No.	PARTICULARS	BUDGET HEAD	Actuals for the Previous Year (20- ..)	B E for the current Year (20..-..)	Actuals upto December of the current Year (20..- ..)	R E for the Current Year (20..-..)	BE for the ensuing Year (20..-..)
1	2	3	4	5	6	7	8

FORM-XLIII
(See rule 70(2)(f))

ESTIMATES OF EXTRAORDINARY PAYMENTS FOR THE FINANCIAL YEAR

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Sl. No.	PARTICULARS	BUDGET HEAD	Actuals for the Previous Year (20- ..)	B E for the current Year (20..-..)	Actuals upto December of the current Year (20..- ..)	R E for the Current Year (20..-..)	BE for the ensuing Year (20..-..)
1	2	3	4	5	6	7	8

FORM-XLIV
(See rule 74(1))
APPLICATION FOR ADDITIONAL GRANTS/RE-APPROPRIATION OF GRANTS
FOR THE FINANCIAL YEAR

Heads under which additional allotments are required	The present sanctioned grants Rs	Actual expenditure up to date	Amount of additional allotment required	Reasons for exceeding the allotment	Heads under which savings are anticipated and the present sanctioned grants	Actual expenditure up to date.....	Amount of savings anticipated	Remarks
1	2	3	4	5	6	7	8	9